

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF SPLASH CELLULAR
LLC'S FAILURE TO TIMELY PAY THE GROSS
RECEIPTS TAX**

) **ORDER ISSUING DEFAULT**
) **JUDGMENT; NOTICE OF**
) **ENTRY OF FINAL ORDER**
)

TC25-054

On November 20, 2025, the South Dakota Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Splash Cellular LLC (Company) for failure to timely pay the gross receipts tax. On December 19, 2025, the Commission issued an amended Order for and Notice of Show Cause Hearing which was sent to the Company on December 19, 2025. The hearing was held as scheduled on January 13, 2026, at 10:00 A.M., (CST), Matthew Training Center, Foss Building, 523 E. Capitol, Pierre, South Dakota. The reason for the hearing was to give the Company an opportunity to show cause why the Commission should not take action against the Company for failure to timely pay the gross receipts tax as required by SDCL 49-1A-3. No representative of the Company appeared at the hearing.

Chairman Nelson took appearances of the parties and noted on the record that the Company failed to appear at the hearing. Based on the absence of the Company, Chairman Nelson made a motion to issue a default judgment as the Company had not paid the tax, responded to the Order for and Notice of Show Cause hearing, nor attended the hearing.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26, 15-6, 49-1A, and 49-31, specifically 1-26-20, 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, and 49-31-3. The Commission moved and voted unanimously to issue a default judgment and assess a ten percent penalty per month on the delinquent gross receipts tax, and to prohibit the Company from doing business in the state until all gross receipts taxes, penalties, and fees are paid in full.

It is therefore

ORDERED, that default judgment is hereby entered pursuant to SDCL 1-26-20. It is further

ORDERED that the Company shall pay its gross receipts tax and a ten percent penalty per month on the delinquent gross receipts tax shall be assessed. It is further

ORDERED, that the Company is prohibited from doing business in the state until all gross receipts taxes fees and penalties are paid in full.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 16th day of January 2026. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 16th day of January 2026.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, electronically or by mail.

By: *Kristie Fiegen*

Date: *16 January 2026*

BY ORDER OF THE COMMISSION:

Chris Nelson

CHRIS NELSON, Chairman

Kristie Fiegen

KRISTIE FIEGEN, Commissioner

Gary Hanson

GARY HANSON, Commissioner