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Leah Mohr
Executive Director
Public Utilities Commission
500 E. Capitol Avenue
Pierre, SD 57501

RE: New Docket -- TC26-___, *In the Matter of the Consideration of a Waiver of Certain Telecommunications Annual Reporting Requirements*

Ms. Mohr,

This letter is to request telecommunications docket be opened in order to discuss and consider a waiver of certain annual reporting requirements for telecommunications companies due June 1 of each year. The relevant administrative rule applicable to local exchange carriers is ARSD 20:10:32:12, which provides:

20:10:32:12. Annual reporting requirements. After a telecommunications company has received a certificate of authority to provide local exchange services from the commission, the company shall submit to the commission by June first of each year thereafter a report of its annual revenues from the preceding year resulting from operations in this state.

ARSD 20:10:32:12 was amended in 2025 through the rulemaking process in Docket RM25-001 in order to remove certain annual reporting requirements. The revenue report was left in this rule. However, after further review and many inquiries from companies, it has become apparent that the reports due on June 1 pursuant to this rule are superfluous to those due on April 1 pursuant to SDCL 49-1A-4 for gross receipts tax purposes. This duplicity has caused confusion.

The corresponding administrative rule applicable to interexchange companies is ARSD 20:10:24:04, which provides:

20:10:24:04. Certificate of authority -- Information filed after certification. After a telecommunications company has received a certificate of authority from the commission, the company shall submit to the commission on June 1 each year thereafter a report identifying the exchanges, routes, or other geographic areas of this state where it is providing or expects to provide services. The report shall include the number and type of customers being served.

Specifically, the purpose of this docket is to consider whether a waiver of ARSD 20:10:32:12 and ARSD 20:10:24:04 should be granted for all reporting companies for this year or future years. While these

rules can be corrected, if necessary, through the rulemaking process, given the number of inquiries we've received, it appeared prudent to address this issue at this time.

For those companies following this docket, I would like to emphasize, however, that all telecommunications companies should have filed their annual report of gross receipts by April 1 as required by SDCL 49-1A-4. That requirement is statutory and is unrelated to any request for waiver of administrative rule. All statutory deadlines in SDCL chapter 49-1A applicable to gross receipts tax filings remain in place. The administrative rules to be discussed in this docket relate to information that was required for purposes of the PUC's annual telecommunications report.

Best regards,



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