BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF TREK CELLULAR LLC'S FAILURE TO TIMELY PAY THE GROSS RECIEPTS TAX	)))))	**ORDER FOR AND NOTICE OF SHOW CAUSE HEARING** **TC26-042**

NOTICE IS HEREBY GIVEN THAT THE COMMISSION WILL HOLD A SHOW CAUSE HEARING ON JANUARY 11, 2027, AS ORDERED BELOW. FAILURE TO APPEAR MAY RESULT IN ISSUANCE OF A DEFAULT ORDER PURSUANT TO SDCL 1-26-20.

SDCL 49-1A-1 establishes the South Dakota Public Utilities Commission (Commission) Gross Receipts Tax Fund. This fund is financed by assessing a tax of .0015 or $250, whichever is greater, on the annual intrastate gross receipts received by a utility from the company's customers within the state of South Dakota, and requires that all telecommunications companies submit on April 1, each year, a report of the amount of such gross receipts received during the preceding calendar year and pay the tax. A penalty of 10% of the tax is imposed for each month of delinquency.

Despite reminders from the Commission, Trek Cellular LLC (Company) has failed to timely pay the gross receipts tax.

Pursuant to SDCL 49-1A-6, the Commission may collect this debt by distress and sale of any personal property of the Company within South Dakota. Further, the Commission has the authority, under SDCL 49-31-3, to assess a civil fine against the Company from $200 to $1,000 under SDCL 49-31-38; proceed under SDCL 49-31-38.2 or 49-31-38.3 to stop the Company from transacting any future business in South Dakota; or take any other enforcement actions against the Company allowed by law.

Company shall appear on January 11, 2027, at 1:30 P.M. (CST), Matthew Training Center, Foss Building, 523 E. Capitol Avenue, Pierre, South Dakota, to show cause why action should not be taken against Company for failure to comply with SDCL Chapter 49-1A. The hearing is being held pursuant to the Commission's jurisdiction over telecommunications companies found at SDCL Chapters 1-26, 49-1, 49-1A, and 49-31, specifically, 49-1-11(4), 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, 49-31-3, and ARSD 20:10:01:45.

The issue at the hearing is whether the Commission shall assess a civil fine against the Company; institute collection proceedings against the Company for failure to timely pay gross receipts tax; and/or proceed under SDCL 49-31-38.2 or 49-31-38.3 to stop the Company from transacting any future business in South Dakota; or take any other enforcement actions against the Company allowed by law.

The hearing will be a quasi-judicial adversarial proceeding conducted pursuant to SDCL Chapter 1-26. All parties will have the opportunity to appear, present evidence, cross-examine the other parties' witnesses, and exercise all other rights afforded by SDCL Chapters 1-26, 49-1A, 49-31, and ARSD Chapter 20:10:01:45. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights will be forfeited if not

exercised at the hearing. All persons testifying will be subject to cross-examination. The Commission's final decision will be based solely on the testimony and evidence offered and received into evidence at the hearing. If a party or its representative fails to appear at the time and place set for the hearing, a decision may be issued by default pursuant to SDCL 1-26-20. As a result of this hearing, the Commission will make a decision, including findings of fact and conclusions of law, on the issue set forth above. The Commission's final decision may be appealed by the parties to the circuit court and the Supreme Court as provided by law. It is therefore

ORDERED, that a show cause hearing in the matter of the Company shall be held January 11, 2027, at 1:30 P.M. (CST), Matthew Training Center, Foss Building, 523 E. Capitol Avenue, Pierre, South Dakota. It is further

ORDERED, that, in the event the Company shall pay the delinquent gross receipts tax, including the 10% penalty for each month of delinquency, the hearing and actions mentioned herein shall not be held or taken, otherwise this order shall remain in effect.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at (605) 773-3201 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 24th day of November 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: _____

Date: 11-24-26

BY ORDER OF THE COMMISSION:

_____
CHRIS NELSON, Chairman

_____
KRISTIE FIEGEN, Commissioner

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GARY HANSON, Commissioner