

Gross Receipts Tax Letter Attachment

South Dakota Codified Laws

[49-1A-3](#). Annual intrastate gross receipts tax levied -- Amount. There is hereby levied on each public utility as defined in [49-34A-1\(12\)](#), which is subject to the rate regulation of the commission, and all telecommunications companies as defined in [SDCL 49-31-1\(26\)](#), a tax of not more than .0015 or two hundred fifty dollars, whichever is greater upon the annual intrastate gross receipts derived by the public utility or telecommunications company from its customers within the State of South Dakota during the preceding calendar year.

[49-1A-4](#). Annual report of gross receipts -- Filing date -- Verification --Annual rate setting and tax assessment. On **April first** of each year, each company shall file with the Public Utilities Commission, on forms prescribed by the commission, the amount of its gross receipts derived from the company's customers within the State of South Dakota during the preceding calendar year. Such report shall be sworn to and verified by an officer of the company. On **May first** of each year the commission shall, by order, establish the rate and assess the tax authorized in [SDCL 49-1A-3](#) which, together with any funds remaining from the current fiscal year and the two hundred fifty dollar minimum gross receipt tax, will fund the commission's budget for the next fiscal year and provide a contingency reserve in an amount not to exceed the prior year's budget.

[49-1A-5](#). Tax payment date. The tax levied by this chapter is due and payable to the state treasurer on **July fifteenth** of each year.

[49-1A-6](#). Penalty for late payment -- Collection procedure. If the tax levied under this chapter is not paid on the due date, a penalty of ten percent of the amount of the tax shall be imposed for each month of such delinquency. The tax may be enforced and collected by distress and sale of the personal property of such company in the same manner as is provided for the collection of mobile home taxes pursuant to chapter 10-22