

**MONTANA-DAKOTA UTILITIES CO.
ADJUSTMENT TO SOUTH DAKOTA GROSS RECEIPTS TAX
GAS UTILITY - SOUTH DAKOTA
ADJUSTMENT NO. 24**

	Total South Dakota
<u>Pro Forma Revenue 1/</u>	
Sales Revenue	\$49,379,127
Transportation Revenue	348,908
Miscellaneous Service Revenues 2/	51,530
Rent from Gas Property 2/	54,064
Other Gas Revenues 2/	210,355
Total Pro Forma Revenue	\$50,043,984
Gross Receipts Tax @ .14% 3/	\$70,062
Per Books Gross Receipts Tax	71,442
Pro Forma Adjustment	(\$1,380)

1/ Rule 20:10:13:85, Statement I, Page 1.

2/ Excludes revenue not generated in South Dakota.

3/ Tax rate in effect at December 31, 2014.

	Total	GO	South Dakota
Miscellaneous Service Revenues	\$51,530		\$51,530
Rent from Gas Property	250,502	\$196,438	54,064
Other Gas Revenues	218,418	8,063	210,355
	\$520,450	\$204,501	\$315,949

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

ESTABLISHMENT OF THE GROSS)	ORDER APPROVING GROSS
RECIPTS TAX LEVY FOR FISCAL YEAR)	RECEIPTS TAX LEVY
2016)	
)	AA15-001

SDCL Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Receipts Tax Fund. This Fund is financed by assessing a tax on the annual intrastate gross receipts received by a utility. The Fund is used by the Commission to defray regulatory expenses related to the regulation of telecommunications, electricity, and natural gas. On April 1 of each year, all utilities and telecommunications companies doing business in South Dakota shall file with the Commission, on forms provided by the Commission, the amount of its gross receipts derived from customers within South Dakota during the preceding calendar year pursuant to SDCL 49-1A-4. The report shall be sworn to and verified by an officer of the company. 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. In accordance with SDCL 49-1A-5, the tax is due and payable on July 15 of each year.

At its regularly scheduled meeting on April 14, 2015, the Commission considered this matter. The Commission has jurisdiction over this matter pursuant to SDCL Chapter 49-1A. The Commission voted unanimously to establish the rate of .14% or \$250, whichever is greater, and to assess the tax. It is therefore

ORDERED, that by May 1, 2015, the Commission shall assess on each public utility and telecommunications company a tax for Fiscal Year 2015 equal to .14% of the company's calendar year 2014 intrastate gross receipts or \$250, whichever is greater. The tax shall be paid on or before July 15, 2015.

Dated at Pierre, South Dakota, this 15th day of April, 2015.

<p>CERTIFICATE OF SERVICE</p> <p>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.</p> <p>By: <u>Raymond West</u></p> <p>Date: <u>4-15-15</u></p> <p align="center">(OFFICIAL SEAL)</p>
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BY ORDER OF THE COMMISSION:

Chris Nelson
CHRIS NELSON, Chairman

Kristie Fiegen
KRISTIE FIEGEN, Commissioner

Gary Hanson
GARY HANSON, Commissioner