



Chris Nelson, Chairman
Kristie Fiegen, Vice Chairperson
Gary Hanson, Commissioner



PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
<https://puc.sd.gov>

(605) 773-3201

Email
puc@state.sd.us

January 27, 2026

South Dakota Natural Gas Companies

RE: GROSS RECEIPTS TAX ASSESSMENT

Enclosed is the calendar year 2025 gross receipt tax revenue form. Please complete the form and return it to the South Dakota Public Utilities Commission by April 1, 2026. Please note: The email address you list on the form will be the address the commission uses for all future correspondence related to gross receipts tax revenues. The forms must be sworn and verified by an officer of your company. Your gross receipts tax payment to the commission will be based on GROSS INTRASTATE REVENUES. The statute does not exempt any forms of this revenue. The data is subject to be verified with other data filed with the State of South Dakota.

By May 1, 2026, the commission will establish a tax rate and assess the gross receipts tax for calendar year 2025. At that time, an invoice will be emailed to your company. The tax is due and payable by July 15, 2026. Late payment shall result in a penalty assessment of 10 percent of the tax due for each month of delinquency pursuant to SDCL 49-1A-6.

Also enclosed are the statutes and rules that apply to the gross receipts tax. This information is also available via commission's website at www.puc.sd.gov.

If you have any questions, please contact me at (605)773-3201 or email me at Cindy.Kemnitz@state.sd.us.

Sincerely,

Cindy Kemnitz

Cindy Kemnitz
Finance Manager