

SOUTH DAKOTA

Sioux Falls

Cable Taxes	Stutory Rate	Tax Per Subscriber	Effective Rate
Video			
Franchise Fee	3.00%	\$1.52	2.90%
Local Sales Tax	1.92%	\$1.01	1.92%
State Sales Tax	4.00%	\$2.09	4.00%
FCC User Fee	\$0.06	\$0.06	0.11%
Subscribers	30,207		
Average Bill	\$52.37		
<i>Subtotal</i>		\$4.68	8.93%
Data			
Sales & Use Tax	4.00%	\$1.64	4.00%
Subscribers	5,925		
Average Bill	\$41.00		
<i>Subtotal</i>		\$1.64	4.00%
Telephone (Fixed Line)			
Stutory Rate	Tax Per Subscriber	Effective Rate	
Voice			
Federal Excise Tax	3.00%	\$1.17	3.00%
Federal USF	1.00%	\$0.49	1.00%
State Sales & Use Tax	4.00%	\$1.97	4.00%
City Sales & Use Tax	1.92%	\$0.95	1.92%
PUC Fee	0.15%	\$0.07	0.15%
911 Excise Tax	\$0.75	\$0.75	1.52%
State GRT	4.00%	\$1.97	4.00%
TRS Surcharge	\$0.15	\$0.15	0.30%
Subscribers	53,073		
Local Service Average Bil	\$39.12		
Average Monthly Bill	\$49.31		
<i>Subtotal</i>		\$7.53	15.27%
Data			
Sales & Use Tax	4.00%	\$1.28	4.00%
Subscribers	4,068		
Average Bill	\$32.00		
<i>Subtotal</i>		\$1.28	4.00%
Wireless			
Stutory Rate	Tax Per Subscriber	Effective Rate	
Voice			
Federal USF	2.48%	\$1.24	2.48%
State Sales & Use Tax	4.00%	\$2.00	4.00%
City Sales & Use Tax	1.92%	\$0.96	1.92%
State GRT	4.00%	\$2.00	4.00%
911 excise	1.55%	\$0.75	1.50%
TRS fee	0.31%	\$0.15	0.30%
PUC fee	0.15%	\$0.07	0.15%
Subscribers	74,304		
Average Bill	\$49.98		
<i>Subtotal</i>		\$7.17	14.35%
Total Taxes			
Total Taxes	Stutory Rate	Tax Per Subscriber	Effective Rate
Cable Video	na	\$4.68	8.93%
Wireline Voice	na	\$7.53	15.27%
Wireless Voice	na	\$7.17	14.35%
Average Internet	na	\$1.46	4.00%
Total Average Bill	\$188.16		
Total Average Taxes		\$20.84	11.08%