

# SPECIAL NOTICE

November 14, 2002

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## New State Enhanced 911 Tax on Cellular Telephone Service

House Bill (HB) 2595 (Chapter 341, Laws of 2002) imposes a 20-cent state enhanced 911 (E911) tax on radio access lines (wireless service). Previously, the state E911 tax applied only to switched access lines (traditional wireline services). Beginning January 1, 2003, persons providing radio access lines must collect the 20-cent state E911 tax monthly on each cellular telephone number **when the customer's place of primary use is located within Washington**. The state E911 tax applies in addition to the E911 tax imposed by counties.

### What is the purpose of the E911 tax?

The E911 taxes fund Washington's enhanced 911-telephone system, an emergency answering service that automatically provides a caller's name, address and phone number to the E911 answering service. It will soon provide a cellular caller's physical (remote) location. With this technology, emergency personnel can locate a caller if the caller is unable to speak or the line becomes disconnected.

### Which wireless services are subject to the state E911 tax?

The tax applies to "radio access lines" regardless of how the service is sold. Radio access line means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include but are not limited to: radio-telephone communications lines used in cellular telephone service; personal communications services; and network radio access lines or their functional and competitive equivalent.

The state E911 tax does not apply to charges for access to one-way signaling service such as paging service, communications channels suitable only for data transmission, nonlocal radio access line service such as wireless roaming service, or to a private telecommunications system such as a radio dispatch system used by taxicabs or trucking companies.

### Who is responsible to collect and remit the state E911 tax?

Radio communications service companies (including resellers) providing radio access lines to the end-user must collect the tax on each line and remit the tax on their ***Combined Excise Tax Return***.

(more)



Resellers that remit the tax directly must maintain a list of the companies represented by the subscriber count.

Service providers must collect the full amount of the tax and may not prorate the tax when a customer starts or ends service during the month. Sellers of prepaid service and disposable cellular phones must collect the tax at the time of sale.

***Businesses collecting the county E911 tax must continue to remit the county portion of the E911 tax directly to the county.***

**How do I determine the place of primary use?**

“Place of primary use,” means the street address representative of where the customer’s use of the mobile telecommunications service primarily occurs. This must be the customer’s residential street address, or the primary business street address, within the licensed service area of the home service provider.

**Who is specifically exempt from the E911 tax?**

Generally, if a customer’s place of primary use is outside this state, this state’s tax does not apply to their mobile telecommunications services.

Federal government agencies and instrumentalities (those immune from taxation under federal code), American Indian tribes, and foreign governments are also exempt.

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