

SPECIAL NOTICE

September 10, 2002

For further information contact:
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1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342
Teletype 1-800-451-7985

Addressed-based Database Now Available for Local Tax Coding for Mobile Telecommunication Services

The Washington State legislature adopted the Mobile Sourcing Telecommunication Act (the Act), chapter 67, laws of 2002. The Act implements federal legislation that establishes uniform rules for determining the place of sale of mobile telecommunication services (wireless telephone service).

The Act provides that sales of mobile telecommunications services will be deemed to have occurred at the place of primary use, regardless of where the mobile telecommunications services originate, terminate, or pass through. The Act defines “primary place of use” as follows:

Residential customers — the residential street address within the licensed service area of the home service provider.

Business customers — the primary street address of the business customer within the licensed service area of the home service provider.

The home service provider is the carrier or reseller with whom the customer contracts for the mobile telecommunications service.

The Department of Revenue is providing an electronic database with the taxing jurisdiction codes for the State of Washington’s sales and use taxes using the approved format as required under the Act. Mobile telecommunications service providers and the public will be able to download this database or look up individual addresses through the Department’s Geographic Information System (GIS) on the Internet. The database will be available to download from the GIS Internet application on October 1, 2002, after the Department performs its quarterly update. To access the Department’s GIS go to http://dor.wa.gov/apps/gis/gis_main.asp. The database will be updated on a quarterly basis.

Mobile telecommunications service providers who properly use the database are held harmless from liability for any tax, charge, or fee that is due solely as a result of errors or omissions contained in the database.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

