

Appendix A – Surcharge Summary

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Alabama	Up to 5% of the maximum base tariff rate and counties with a population of less than 25,000 may charge up to \$2.00 or charge the 5% based on the tariff rate.	Local	\$0.70		State Fee/ Oversight & Local	Varies per Wireline Structure	Per exchange access facility	(4) EXCHANGE ACCESS FACILITIES - All lines, provided by the service suppliers for local exchange service, as defined in existing general subscriber services tariffs.	\$0.70 Prepaid	

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Alaska	Up to \$2.00	Local	Up to \$2.00		Local	N / A	N / A	N / A		
Arizona	\$0.20	State Fee/ Oversight & Local	\$0.20	Yes	State Fee/ Oversight & Local	\$0.20	Same as WLN and WLS	N / A		
Arkansas	5% or 12% of tariff rate	Local	\$0.65		State Fee/ Oversight & Local	0.65	N / A	N / A	\$0.65 Prepaid	
California	.5% of intrastate toll	State Fee/ Oversight & Local	.5% of intrastate toll	Yes	State Fee/ Oversight & Local	.5% of intrastate toll	Same as WLN and WLS	N / A		
Colorado	\$0.43 - \$1.50	Local	Same as wireline.	No	Local	Same as wireline.	Every billed service user		1.4% of Sales - Prepaid	Prepaid will be 1.4% Point-of- Sale as of 1/1/11
Connecticut	\$0.50	State Fee/ Oversight	\$0.50	No	State Fee/ Oversight	\$0.50	Per line		\$0.50 Point of Sale - Prepaid	

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DC	\$0.76 per exchange access line	DC Government oversight	.76 per TN that has a DC billing address		DC Government oversight	\$0.76	Line, trunk, path with access to 9-1-1 based on PPU	Each Carrier, or VSP, is responsible for the 9-1-1 tax, although they are authorized to state on the invoice a separate line item for the tax.	2.0% Point of Sale - Prepaid	1. DC also has Centrex assessed at .62 per month. Each PBX Trunk assessed at \$4.96 per month (8 PBX Stations X .62= \$4.96) 2. New Proposed legislative language in effect for the 2010 Budget Support Act which will include Enforcement.
Delaware	\$0.60	State Fee/ Oversight & Local	\$0.60	Yes	State Fee/ Oversight & Local	N / A	N / A	N / A		
Florida	Up to \$0.50	State Fee/ Oversight & Local	\$0.50	Yes	State Fee/ Oversight & Local	\$0.50	Per service number/identifier	N / A	Suspend ed	No prepaid fees collected prior to July 1, 2013
Georgia	Up to \$1.50	Local	Up to \$1.50	Yes	Local	\$1.50	Collected by local government	no action pending	Point of sale \$0.75 per transacti on	No sunset to legislation. Prepaid fee collected by Dept of Revenue and distributed to local governments.

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Hawaii	\$0.27	Bill and Keep	\$0.66	Yes	State Fee/ Oversight & Local	0.66	N/A	N/A		
Idaho	Up to \$1.00	Local	Up to \$1.00	Yes	Local with State Advisory	\$1.00	N / A	N / A		
Illinois	\$0.30 up to \$5.00	Local	\$0.73	Yes	State Fee/ Oversight & Local	N / A	N / A	N / A	Prepaid	1.5% of Sales - Prepaid (7.0% of Sales City of Chicago)

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Indiana	\$0.90	Local	\$0.90	No	State Fee/ Oversight & Local	\$0.90	Per Access line at local landline fee	N / A	\$0.50 POS	Prepaid 9-1-1 fee is 25 Cents. It allows the retailer to take a fee for collection, requires the Indiana Department of Revenue to collect the money. The 9-1-1 board gets the balance of the fee for distribution. The fee cannot be raised without going back to the legislature.
Iowa	Up to \$1.00 plus another \$1.50 for 24 mons.	State Fee/ Oversight & Local	\$0.65	Yes	State Fee/ Oversight & Local	Varies per Wireline Structure	Per access line	"Access line" means a local exchange access line that has the ability to access local dial tone and reach a local public safety agency.		
Kansas	\$0.53	Local	\$0.53		State Fee/ Oversight & Local	\$0.53	Each VoIP service user charged .50, (.25 cents to State of Kansas, .25 to local PSAP)	N / A	1.06% of Retail Sales - Prepaid	1% of retail price for any prepaid wireless phone sold. State of Kansas receives the fee.
Kentucky	Up to \$4.50	Local	\$0.70	Yes	State Fee/ Oversight & Local				0.7	

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Louisiana	up to \$1.00 Residential up to \$2.00 Business	Local	up to \$1.50		Local	\$1.00	N / A	N / A	2% of Retail Sales	
Maine	\$0.45	State Program	\$0.45	Yes	State Program	\$0.45	See below at *	N / A	\$0.45 POS	Retail Collection at point of sale \$0.45 per transaction
Maryland	\$1.00	State Fee/ Oversight & Local	\$1.00	No	State Fee/ Oversight & Local	\$1.00	Per all local access lines	Not defined in statute		
Massachusetts	\$0.75	State Program	\$0.75		State Program	0.75	N / A	MGL Chapter 6A Sections 18H & 18H.5 (Note:Wireline rate is set via DTC proceeding.)	0.75	Senate Bill 2716 is pending which would set the fee for all carriers at \$0.75
Michigan	State \$0.19 + Local up to \$3.00	State & Local	State \$0.19 + Local up to \$3.00	No	State Fee/ Oversight & Local	State \$0.19 + Local up to \$3.00	Access point or line	(g) "Communication service" means a service capable of accessing, connecting with, or interfacing with a 9-1-1 system, exclusively through the numerals 9-1-1, by dialing, initializing, or otherwise activating the 9-1-1 system through the numerals 9-1-1 by means of a local telephone device, cellular telephone device, wireless communication device, interconnected voice over the internet device, or any other means.	\$0.95	Prepaid is monthly state fee each month (no local fee collected on prepaid).

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Minnesota	\$0.80	State Fee/ Oversight & Local	\$0.80	Yes	State Fee/ Oversight & Local	\$0.80	Per number	See: https://www.revisor.leg.state.mn.us/bin/bldbill.php?bill=H0441.1.html&session=ls87		\$0.80 effective August 1, 2010
Mississippi	\$1.00 Res/ \$2.00 Commerci al (25 Lines)	Local	\$1.00		State Fee/ Oversight & Local	\$1.00	N / A	N / A	\$1.00	
Missouri	15% of tariff rate or \$0.75	Local	none		NA	N / A	N / A	N / A		
Montana	\$1.00	State Fee/ Oversight & Local	\$1.00	Yes	State Fee/ Oversight & Local	\$1.00	All 9-1-1 accessible service			Prepaid is at same level as wireless

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Nebraska	up to \$1.00	Local	0.50 (can go to \$.70)	Yes	State Fee/ Oversight & Local	N / A	N / A	N / A	0.5	
Nevada	\$0.25 or tax base	Local	\$0.25 or tax base		Local	N / A	N / A	N / A		
New Hampshire	\$0.57	State Program	\$0.57		State Program	N / A	N / A	N / A		
New Jersey	\$0.90	State Program	\$0.90		State Program	\$0.90	Per access line	N / A		
New Mexico	\$0.51	State Fee/ Oversight & Local	\$0.51	Yes	State Fee/ Oversight & Local	N / A	N / A	N / A		
New York	up to \$1.00	Local	\$1.20		State Fee/ Oversight & Local	\$0.35	N / A	N / A		
North Carolina	\$0.60	State/ Oversight	\$0.60	Yes	State Fee/ Oversight	\$0.60	Per access line	A monthly 9-1-1 service charge is imposed on each active		Legislation changed 7/01/2010
North Dakota	up to \$1.50	Local	up to \$1.50	No	Local	up to \$1.50	Per access line	Counties that are part of a multi county PSAP are allowed to collect up to 1.50 if approved by voters of that jurisdiction	up to \$1.50	

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Ohio	Property tax and/or fee up to \$0.50	Local	\$0.28	No	State Fee/ Oversight & Local	N / A	N / A	N / A		Surcharge extended through 2012
Oklahoma	up to 15% of tariff rates	Local	\$0.50		Local	\$0.50	N / A	N / A		
Oregon	\$0.75	State Fee/ Oversight & Local	\$0.75	Yes	State Fee/ Oversight & Local	\$0.75	Per telephone exchange access lines and channels	Telephone exchange access lines or channels that provide local access by a subscriber in this state to the local telecommunications network to effect the transfer of information		
Pennsylvania	up to \$1.50	Local	\$1.00	Yes	State Fee/ Oversight & Local	\$1.00	Assessed to each telephone number or successor dialing protocol assigned by a VoIP provider to a VoIP service customer that has outbound calling capability.	N / A		PROPOSED HB 1789 in Senate Appropriations. Passed House 05/25/2010. POS; \$1.00 per transaction.
Rhode Island	\$1.00	State Program	\$1.26		State Program	\$1.26	Use wireline	Need to obtain statute language		
South Carolina	up to \$1.00	Local	\$0.61		State Fee/ Oversight & Local	up to \$1.00	N / A	N / A	\$0.61	

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South Dakota	\$1.25	Local	\$1.25	No	Local	\$1.25	N / A	N / A	2% POS	They have added the definition "Service Provider" to any person or entity providing, offering to provide, or selling telecommunications services, wireless telecommunications service, prepaid wireless telecommunications service or interconnected Voice over Internet Protocol.
Tennessee	Up to \$1.50 on Residential & Up to \$3.00 for Business	Local	\$1.00	Yes	State Fee/ Oversight & Local	\$1.00		(9) "IP-enabled services" means services and applications making use of Internet Protocol ("IP") including, but not limited to, voice over IP and other services and applications provided through wireline, cable, wireless, and satellite facilities and any other facility that may be provided in the future through platforms that may not be deployable at present which are capable of connecting users dialing or entering the digits 9-1-1 to public safety answering points;		Prepaid is \$.53 on every prepaid transaction over a minimal amount, which is defined as an amount of service denominated as ten (10) minutes or less, or five dollars (\$5) or less. Liability Protection

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Texas	State \$0.50 + it local fees	Combinati on	\$0.50		Combinatio n	\$0.50	Per local exchange service switched access line	"Local exchange service switched access line" means the transmission facility and local switching equipment used by a wireline common carrier to connect a customer location to a carrier's local exchange switching network for providing two-way interactive voice, or voice capable, services.	2% POS	included in statute for IP enabled services.
Utah	State \$0.08 + Local \$0.61	Local	State \$.08 + Local \$0.61	No	State Fee/ Oversight & Local	State \$0.08 + Local \$0.61	N / A	N / A		Liability Protection included in service agreements. Effective June 1, 2010, prepaid wireless 9-1-1 emergency services fee 2% of the purchase price of each prepaid wireless telecommunications service purchased by any method, shall be collected by the seller from the consumer at the time of each retail transaction of prepaid wireless telecommunications service occurring in this state and remitted to the comptroller.

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Vermont	Universal Service Funding	State Program	Universal Service Funding		State Program	N / A	N / A	N / A		

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Virginia	\$0.75	State	\$0.75	Yes	State Fee/ Oversight & Local	\$0.75	There is hereby imposed a monthly tax of \$0.75 on the end user of each access line of the telephone service or services provided by a communications services provider. However, no such tax shall be imposed on federal, state, and local government agencies or on consumers of CMRS, as that term is defined in § 56-484.12. The revenues shall be collected and remitted monthly by the communications services provider to the Department and deposited into the Communications Sales and Use Tax Trust Fund. This tax shall be subject to the notification and jurisdictional provisions of subsection C.	"Access lines" are defined to include residence and business telephone lines and other switched (packet or circuit) lines connecting the customer premises to the public switched telephone network for the transmission of outgoing voice-grade-capable telecommunications services. Centrex, PBX or other multistation telecommunications services will incur an E-9-1-1 tax charge on every line or trunk (Network Access Registrar or PBX trunk) that allows simultaneous unrestricted outward dialing to the public switched telephone network. ISDN Primary Rate Interface services will be charged five E-9-1-1 tax charges for every ISDN Primary Rate Interface network facility established by the customer. Other channelized services in which each voice-grade channel is controlled by the telecommunications provider shall be charged one tax for each line that allows simultaneous unrestricted outward dialing to the public switched telephone network. Access lines do not include local, state, and federal government lines; access lines used to provide service to users as part of the Virginia Universal Service Plan; interstate and intrastate dedicated WATS lines; special access lines; off-premises extensions; official lines internally provided and used by providers of telecommunications services for administrative, testing, intercept, coin, and verification purposes; and commercial mobile radio service.	\$0.50	

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Washington	State \$0.25 + Local \$0.70	State Fee/ Oversight & Local	State \$0.25 + Local \$0.70	County determinant	State Fee/ Oversight & Local	State \$0.25 + Local \$0.70	Applies to all VoIP with nexus in state			
West Virginia	up to \$6.40 by County	Local	\$3.00		Local	up to \$6.40 by County			6% POS	
Wisconsin	up to \$1.00	Local	\$0.00	No	State Fee/ Oversight & Local	N / A	N / A	N / A		
Wyoming	up to \$0.75	Local	up to \$0.75		Local	up to \$0.75	Same as WLN and WLS		N/A	