

## Transaction Tax Changes to 2004 COST Study on Taxation of Telecommunications

This chart provides information on new transaction taxes or deleted transaction taxes on telecommunications since the 2004 COST 50 State Study and Report. It does **not** account for changes in the number of jurisdictions imposing the tax, rate changes, tax base changes or return filing requirements or taxes on video programming service which were not part of the COST study.

State	Tax Changes	Note
AK		
AL	No new or eliminated transaction tax types	
AR		
AZ	No new or eliminated transaction tax types	
CA	No new or eliminated transaction tax types	
CO	No new or eliminated transaction tax types	
CT	No new or eliminated transaction tax types	
DE	No new or eliminated transaction tax types	
FL	No new or eliminated transaction tax types	
GA	No new or eliminated transaction tax types	
HI	No new or eliminated transaction tax types	
IA	Local option school sales taxes repealed and replaced with higher sales tax rate. Telecom equipment exemption phase in from 7/1/06 to 7/1/2012 at additional 1/6 per year (sec. 423.3(47)(A))	2008 HF2663 - Enrolled
ID	No new or eliminated transaction tax types	
IL	No new or eliminated transaction tax types	
IN	No new or eliminated transaction tax types	
KS	No new or eliminated transaction tax types	
KY	Communications Gross Receipts Tax	Enacted 2005
LA	E911 fee on prepaid wireless	Enacted 2009
MA	No new or eliminated transaction tax types	

MD	No new or eliminated transaction tax types	
ME	Prepaid Wireless Point-of-Sale 911 Fee	Enacted 2009
MI		
MN	No new or eliminated transaction tax types	
MO	No new or eliminated transaction tax types	
MS	No new or eliminated transaction tax types	
MT	No new or eliminated transaction tax types	
NC	No new or eliminated transaction tax types	
ND	New sales tax exemption for telecommunications equipment July 2009 – June 2011	S.B. 2040=N.D.C.C. § 57-39.2-04.7]
NE	No new or eliminated transaction tax types;	
NH	No new or eliminated transaction tax types	
NJ	No new or eliminated transaction tax types	
NM	No new or eliminated transaction tax types	
NV		
NY	Statewide wireless 911 Fee	County Law § 309 was repealed and replace with State Law Article 9 new § 186-F (C56L2009)
OH		
OK	No new or eliminated transaction tax types	
OR		
PA	No new or eliminated transaction tax types	
RI	No new or eliminated transaction tax types	
SC	No new or eliminated transaction tax types	
SD	No new or eliminated transaction tax types	
TN	No new or eliminated transaction tax types	
TX	Telecommunications Infrastructure Fund ("TIF")	Repealed in 2007 (HB 735)

TX	Prepaid Wireless 911 "point of sale" fee	Enacted in 2009 (HB 1831)
UT	The franchise tax (6%) was replaced with a Municipal Telecommunications Tax.(3.5%, but broader base).	Enacted in 2004
VA	Telecommunications reform: replaced local utility taxes on telecom, video, with a statewide Communications Sales Tax, created one statewide 911 fee, and created revised Right-of-Way fee.	Enacted in 2006 (HB568)
VT	No new or eliminated transaction tax types	
WA	No new or eliminated transaction tax types	
WA DC	No new or eliminated transaction tax types	
WI	Police and Fire Protection Fee (Flat fee)	Enacted 2009 (AB75)
WV	Sales Tax Expanded to Prepaid Wireless	Enacted 2008 SB 0552
WY	No new or eliminated transaction tax types	