

A motion by Oklahoma to adopt a rule relating to communication taxes:

Examples of taxes to be considered as separate types of taxes are:

- a. The 911 emergency wireless telephone fee imposed on subscribers of wireless telephone service by some counties pursuant to the authority granted by Section 2843.1 of title 63 of the Oklahoma Statutes and the voters of the counties imposing such fee shall be considered to be the same type of tax as the 911 emergency service fee imposed by some units of local government on each VoIP service user pursuant to the authority granted by Section 2853 of Title 63 of the Oklahoma Statutes and the voters of the affected unit of local government.

These two fees shall be considered a separate type of tax from the emergency telephone fee imposed on every billed service user of wireline telephone service by some units of local government pursuant to the authority granted by Section 2814 of Title 63 of the Oklahoma statutes and the voters of the affected unit of local government.

The prepaid wireless 911 fee imposed on consumers of prepaid wireless telecommunications service imposed by the state pursuant to Section 2843.2 of title 63 of the Oklahoma Statutes shall be considered a separate type of tax from the other fees described by this subparagraph.

b . . .