Draft List of Local Wireless and Cable Taxes and Fees
Subject to Simplification Provisions of Federal SSTP Legislation
As of January 1, 2009

STATE	WIRELESS	WIRELINE	CABLE
Alabama	None		• Local Franchise Fee • Local Sales Tax
Alaska	• Local sales tax • Local 911 fee		• N/A
Arizona	• City telecom privilege tax		• Local Franchise Fee • PEG Fee • Local Sales Tax
Arkansas	• Local 911 fee		• N/A
California	• City/county Utility User Taxes • City/county 911 (limited #)		• Local Franchise Fee • PEG Fee • Local Utility User's Tax • Local Sales Tax
Colorado	• Home rule city sales tax • City 911 fee		• Local Franchise Fee • Home Rule Local Sales Tax (on TPP and Service) • Local Utility / B&O Tax
Connecticut	None		• N/A
Delaware	None		• N/A
DC	None		• N/A
Florida	None		• Local Sales Tax • Local Communications Services Tax
Georgia	• Local 911 fee		• N/A

Hawaii	None		• Local Franchise Fee • County Surcharge Tax / General Excise Tax - (Oahu only)
Idaho	• County 911 fee		• Local Franchise Fee • PEG Fee • Local Sales Tax
Illinois	None		• Local Franchise Fee • Local Sales Tax
Indiana	None		• Local Franchise Fee • PEG Fee
Iowa	None		• N/A
Kansas	None		• Local Franchise Fee • Local Sales Tax (on TPP and Service)
Kentucky	None		• Local Excise Tax • Local Utility Gross Receipts Tax
Louisiana	• Parish 911 fee		• N/A
Maine	None		• Local Franchise Fee • PEG Fee
Maryland	• City excise tax (Baltimore) • County telephone tax (2 counties)		• N/A
Massachusetts	None		• Local Franchise Fee • PEG Fee
Michigan	• County 911 fee		• Local Franchise Fee
Minnesota	None		• N/A

Mississippi	None		• N/A
Missouri	• Local business license tax		• Local Franchise Fee • Local Sales Tax (on TPP only) • Municipal Business License Tax
Montana	None		• N/A
Nebraska	• City business & occupation tax		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service) • Local B&O Tax
Nevada	• Local franchise/gross receipts • Local 911		• N/A
New Hampshire	None		• Local Franchise Fee
New Jersey	None		• Local Franchise Fee
New Mexico	None		• Local Franchise Fee • Local Gross Receipts Tax
New York	• County 911 fee • Local utility tax		• Local Franchise Fee • PEG Fee • Local Sales Tax
North Carolina	None		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service)
North Dakota	• County 911 fee		• N/A
Ohio	None		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP only) • Local Utility Gross Receipts License Tax

Oklahoma	• Local 911		• N/A
Oregon	None		• N/A
Pennsylvania	None		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service)
Rhode Island	None		• N/A
South Carolina	• Municipal license tax		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service)
South Dakota	• County 911 fee		• N/A
Tennessee	None		• N/A
Texas	None		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service)
Utah	None		• N/A
Vermont	None		• N/A
Virginia	None		• Rights-of-Way User Fee
Washington	• Local B&O /utility franchise • County 911 fees		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP only) • Local B&O
West Virginia	• City excise taxes		• Local Franchise Fee • Local Excise Tax / B&O Tax
Wisconsin	None		• Local Franchise Fee • PEG Fee • Local Sales Tax (on TPP and Service)

Wyoming	• County 911		• N/A