

Telecommunications Sales Tax Rates and Taxability

Welcome to the Telecommunications Database

This bulletin provides important information about the December 2023 release of Telecommunications Rates and Taxability. Please review this bulletin carefully. If you have any questions or require more information, please call 1-800-739-9998. You can also submit a ticket at <http://support.cch.com/ticket> or use <http://support.cch.com/chat/salestax>.

Updates to Current Telecommunications Database - Taxability Changes Effective December 2023

Change to the Taxability of Nomadic VOIP Service for Purposes of the Missouri Universal Service Fund

Among the taxes covered in our database is the Missouri Universal Service Fund (USF) as captured by Tax Type 26/80.

Prior to this month's release, our database reflected that the Missouri USF was not imposed upon Nomadic VOIP Service based upon advice given to us by a staff member of the Missouri Public Service Commission in 2010 which stated as follows:

"Section 392.550 requires interconnected VoIP providers to register with the PSC & contribute to the Missouri USF. [Until now] the PSC has attempted to enforce this statute on solely fixed VoIP providers."¹

However, pursuant to a quality assurance review of governing legal sources, it is now our fresh understanding that the distinction between the taxable status of Fixed VOIP providers versus Nomadic VOIP providers is no longer valid.

To quote the statute referenced by Mr. Van Eschen:

"No person, corporation, or other entity shall offer or provide interconnected voice over internet protocol service as defined in section 386.020 without first having obtained a registration from the commission allowing it to do so.

Upon application, the commission shall grant a registration to any person, corporation, or other entity to provide interconnected voice over internet protocol service, subject to the provisions of this section."²

The same statute adds:

"The commission shall grant a registration, without a hearing and no later than thirty days following the filing of an application accompanied by an affidavit signed by an officer or general partner of the applicant stating the following:

That the applicant will charge and collect from its end-user customers on interconnected voice over internet protocol service, and remit to the appropriate authority, fees and surcharges in the same manner as are charged and collected upon end-user customers of local exchange telecommunications service and remitted by local exchange telecommunications companies, including [the] Missouri universal service fund under section 392.248."³

¹ E-mail from John Van Eschen, Manager, Telecommunications Department - Missouri Public Service Commission, sent to CCH Nov. 19, 2010.

² Revised Statutes of Missouri § 392.550.1.

³ Revised Statutes of Missouri § 392.550.3(5)(b).

Meanwhile, a codified regulation declares as follows:

“The Missouri Universal Service Fund (USF) assessment is applied to the net jurisdictional revenue of all registered Interconnected Voice over Internet Protocol (IVoIP) providers and certificated telecommunications companies except: pay telephone providers, shared tenant services (STS) providers, and those companies with annual net jurisdictional revenue below a de minimis level as identified on the Missouri USF website.”⁴

Additionally, a web page published on the Missouri PSC website captioned “Reporting and Filing Obligations” offers the following option for IVoIP providers to comply with their reporting obligations associated with the Missouri USF Assessment:

“IVoIP providers unable to distinguish between intrastate versus interstate jurisdictions may apply a safe harbor percentage to total revenues. The applied safe harbor percentage must correspond to the FCC’s safe harbor percentage. (For example, if the FCC has established a safe harbor interstate percentage of sixty-four and nine-tenths percent (64.9%) then an IVoIP provider may apply a safe harbor intrastate percentage of thirty-five and one-tenth percent (35.1%).”⁵

Finally, a separate web page document published on the Missouri PSC website captioned “Telecommunications & IVoIP Annual Report Form”⁶ contains a link to an Excel spreadsheet listing the various companies required to file an annual report with the Missouri Public Service Commission which implicitly identifies those telecommunication companies that are required to contribute to the Missouri USF.

The link which is labeled “Telephone Companies and IVoIP Providers” features a sizeable number of Interconnected VOIP providers, many of whom are known to sell Nomadic VOIP service, thereby underscoring the fact that on a default level, Nomadic VOIP providers are equally obligated to pay into the Missouri USF.

Accordingly, based upon the sources of law quoted above, we are now updating our database effective with this month’s release to reflect that Intrastate Nomadic VOIP revenues are subject to the Missouri USF while at the same time customizing that data to reflect that the Tax Type & Tax Cat combination of 26/80 shall be applied to the bundled Items in Group 5032 (Fixed VOIP) and Group 5044 (Nomadic VOIP) – namely, Items 001-005, 010, 012-015, 018, 021 & 023 via a Percent Taxable value of 35.1% which represents the inverse FCC Safe Harbor ratio for Intrastate VOIP revenues - i.e., the full Missouri USF Percent Taxable value of 100% - 64.9% (which is the FCC Safe Harbor ratio for Interstate VOIP revenues).

Conversely, the full Missouri USF Percent Taxable value of 100% corresponding to the standard Missouri USF rate of 0.15% shall be applied to Item 006 (Usage-Based Charges / Intrastate-IntraLATA) and Item 007 (Usage-Based Charges / Intrastate-InterLATA) since these two Items represent actual charges for Intrastate VOIP service.

Change to the Taxability Status of Interconnected VOIP Service for Purposes of the New Hampshire TRS Surcharge

Among the taxes covered in our database is the New Hampshire TRS Surcharge (as captured by Tax Type 09/80).

Prior to this month’s release, our database reflected that the New Hampshire TRS Surcharge was not imposed upon Interconnected VOIP Service as captured by Group 5032 (Fixed VOIP) and Group 5044 (Nomadic VOIP).

However, pursuant to a quality assurance review of governing legal sources, it is now our fresh understanding that the New Hampshire TRS Surcharge is indeed imposed upon Interconnected VOIP Service based upon the following line of reasoning:

As per the governing regulation that establishes the New Hampshire TRS Surcharge:

“**ELECs** providing local service and ILECs shall remit the required TRS charges per customer ordered by the commission, on or before the 20th day of each month, to the TRS trustee account designated by the commission.”⁷

⁴ 20 Missouri Code of State Regulations § 4240-31.012(1).

⁵ See https://psc.mo.gov/Telecommunications/Reporting_and_Filing_Obligations_1.

⁶ See https://psc.mo.gov/Forms/Telecommunications_Forms.

The acronym "ELEC" stands for an "Excepted Local Exchange Carrier". As per a relevant statute, the term "Excepted Local Exchange Carrier" is defined to mean:

- (1) An incumbent local exchange carrier providing telephone services to 25,000 or more lines; or
- (2) An incumbent local exchange carrier providing service to less than 25,000 lines that elects to be excepted, upon the filing with the commission of a written notice advising of said election; or
- (3) Any provider of telecommunications services that is not an incumbent local exchange carrier."⁸

The same statute adds:

"Except as set forth in paragraph III, notwithstanding any other provision of law to the contrary, no department, agency, commission, or political subdivision of the state, shall enact, adopt, or enforce, either directly or indirectly, any law, rule, regulation, ordinance, standard, order, or other provision having the force or effect of law that regulates or has the effect of regulating the market entry, market exit, transfer of control, rates, terms, or conditions of any VoIP service or IP enabled service or any provider of VoIP service or IP-enabled service. VoIP services and IP-enabled services are not public utility services and a provider of VoIP service or IP-enabled service is not a public utility under RSA 362:2, or an excepted local exchange carrier under RSA 362:7, I(c) and shall not be regulated as a public utility in any manner other than as set forth in paragraph III."⁹

As per the referenced statutory provision:

"The prohibitions of paragraph II shall **not** be construed to: Affect, mandate, or **prohibit** the assessment of taxes or nondiscriminatory 911 fees, **telecommunications relay service fees**, or other fees of general applicability."¹⁰

Therefore, based upon this "exception to an exception", the combination of New Hampshire Rule PUC 404.09 and New Hampshire Revised Statutes Annotated § 362:7 implicitly establish the fact that VOIP providers are required to contribute to the NH TRS Fund.

Finally, as per a document published on the New Hampshire Public Utilities Commission website:

"Local exchange carriers (LECs), and any **interconnected VoIP or IP-enabled service provider** that uses facilities and equipment located in New Hampshire owned, leased or otherwise controlled by such provider or its affiliate, are required to contribute to the TRS Trust fund on a monthly basis. Effective November 1, 2010 contributions should be computed based on the number of access lines multiplied by **6 cents**. Contributions should be remitted to the Trust Administrator at Citizens Bank. Note that there is no form to submit to the NHPUC."¹¹

Accordingly, based upon this official source, we are hereby updating our database effective with this month's release to reflect that the New Hampshire TRS Surcharge (as captured by Tax Type 09/80) is imposed upon the following Group & Item codes:

- Group 5032 (Fixed VOIP); Items 001, 002, 013-015 & 021
- Group 5044 (Nomadic VOIP); Items 001, 002, 013-015 & 021

⁷ New Hampshire Code of Administrative Rules PUC 404.09(b).

⁸ New Hampshire Revised Statutes Annotated § 362:7.I(c).

⁹ New Hampshire Revised Statutes Annotated § 362:7.II.

¹⁰ New Hampshire Revised Statutes Annotated § 362:7.III(b).

¹¹ See <https://www.puc.nh.gov/telecom/TRS%20Payments.htm>.

Change to the Taxability Status of Prepaid Wireless Service for Purposes of the Nevada TDD Surcharge

Among the taxes covered in our database is the Nevada TDD Surcharge (as captured by Tax Type 09/08). Prior to this month's release, our database reflected that the Nevada TDD Surcharge was not imposed upon prepaid wireless service accounts (as captured by Group & Item codes 5018/006, 5018/011, 5036/004 & 5052/001).

However, pursuant to a quality assurance review of governing legal sources, it is now our fresh understanding that the Nevada TDD Surcharge is imposed upon prepaid wireless service accounts based upon the following line of reasoning:

As per the statute that establishes the Nevada TDD Surcharge:

““A surcharge of not more than 8 cents per month is hereby imposed on each access line of each customer to the local exchange of any telephone company providing such lines in this State and on each personal wireless access line of each customer of any company that provides **wireless phone services** in this State.

The Public Utilities Commission of Nevada shall establish by regulation the amount to be charged. Those companies shall collect the surcharge from their customers and transfer the money collected to the Commission pursuant to regulations adopted by the Commission.”¹²

Meanwhile, as per a corresponding regulation:

“The surcharge will be assessed in the manner set forth in NRS 427A.797, and will be either a percentage of the basic charge for service to the customer or an equal amount for each customer in a class of customers. The surcharge must be billed by each **carrier** to its customers on a monthly basis.”¹³

In turn, the term “carrier” is defined to mean:

“(a) An intra-exchange carrier; and (b) A provider of **commercial mobile radio service**.”¹⁴

As per a separate regulation:

“[The term] “**Commercial mobile radio service**” has the meaning ascribed to it in NAC 704.786.”¹⁵

As per the referenced regulation:

““**Commercial mobile radio service**” has the meaning ascribed to it in 47 C.F.R. § 20.3 as that section existed on January 1, 1998.”¹⁶

As per the referenced federal regulation, the term “commercial mobile radio service” is defined to mean:

A **mobile service** that is:

- (a) (1) provided for profit, i.e., with the intent of receiving compensation or monetary gain;
- (2) An interconnected service; and
- (3) Available to the public, or to such classes of eligible users as to be effectively available to a substantial portion of the public; etc.”¹⁷

¹² Nevada Revised Statutes § 427A.797[3].

¹³ Nevada Administrative Code § 707.020[6]:

¹⁴ Nevada Administrative Code § 707.010[1].

¹⁵ Nevada Administrative Code § 707.010[2].

¹⁶ Nevada Administrative Code § 704.786.

As per that same regulation, the term “mobile service” is defined to mean:

“A **radio communication service** carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes: (a) Both one-way and two-way radio communications services; etc.”¹⁸

Please note that the definition of “mobile service” quoted above does not draw a distinction between prepaid mobile service versus postpaid mobile service. However, as per a decision issued by the Nevada Public Utilities Commission in 2013:

“Flash Wireless states that it failed to timely comply with its financial obligation because of what it believes to be an ambiguity as to whether **prepaid wireless accounts** are required to remit the TDD surcharges and file the associated reports.

Flash Wireless utilizes a third-party vendor to prepare and file its regulatory compliance reports, and that the vendor had excluded those reports based on an understanding at the time that **prepaid wireless accounts** were not subject to the surcharge. After it determined that the surcharge does apply to **prepaid wireless accounts**, its delinquent report and remittance was immediately filed.”¹⁹

Accordingly, based upon the content of the Nevada PUC decision quoted above, we are hereby updating our database effective with this month’s release to reflect that the Nevada TDD Surcharge as captured by Tax Type 09/80) is imposed upon prepaid wireless service accounts, as captured in our database by the following Group & Item codes:

- Group 5018 (Cellular Prepaid Service) / Item 006 (Monthly Service Charge) & Item 011 (Monthly Access Line Charges)
- Group 5036 (Cellular Prepaid - Retail) / Item 004 (Unit-Based Monthly Access Charge)
- Group 5052 (Prepaid Wireless Service) / Item 001 (Prepaid Wireless Service – Monthly Plan)

Change to the Taxability Status of Text Messaging Service for Purposes of Colorado Home Rule Sales & Use Tax in Two Cities

Among the taxes covered in our database is Colorado Home Rule Sales & Use Tax (as captured by Tax Types 04/01 & U4/01). Although such home rule cities enjoy great latitude in establishing the tax base of their city’s local sales tax, the default rule is that such Home Rule Sales Tax mirror the tax base of Colorado State Sales Tax, absent any documentary source to the contrary. Accordingly, given that Colorado State Sales Tax is not imposed upon charges for text messaging service (as captured by Group & Item code 5037/007), the same default taxability rule would also automatically apply on the local level.

However, pursuant to a quality assurance review of governing legal sources, our tax team has now established the fact that such text messaging charges are subject to local sales tax in two Colorado cities – Boulder and Thornton – based upon the following line of reasoning:

1 = Boulder, Colorado

As per the legislative provision that specifically imposes Boulder Home Rule Sales Tax upon the sale of telecommunication service:

“There is hereby levied and there shall be collected and paid a sales or use tax on the full purchase price paid or charged for tangible personal property and taxable services purchased or sold at retail by every person exercising a taxable privilege in the city by the sale or use of such property and services. The sales tax is levied on all sales of tangible personal property or taxable services, except those specifically exempted and is collected by the retailer and remitted to the city.

¹⁷ 47 Code of Federal Regulations § 20.3.

¹⁸ 47 Code of Federal Regulations § 20.3.

¹⁹ Nevada Public Utilities Commission Docket Number 12-08024 (2013 Nev. PUC LEXIS 1370 [Issued July 15, 2013]).

A sales tax is due upon the purchase price paid for the transmission of intrastate electronic messages originating within the City by means of microwave, telephone, telegraph or cable transmission, including cable, microwave or other television service for which a charge is imposed, except that for mobile telecommunications services, the definition of taxable services shall be as set forth in the Federal Mobile Telecommunications Sourcing Act, 4 USC sections 116 to 126, as amended, which provides that taxes on mobile telecommunications services are to be collected and remitted to the jurisdiction where the customer's primary use of said services occurs, regardless of where the mobile telecommunications services originate, pass through or terminate.”²⁰

Meanwhile, a corresponding regulation adds as follows:

“The Boulder Revised Code (Code) states at paragraph 3-2-2(a)(8): "A sales tax is due upon the purchase price paid for the transmission of intrastate electronic messages as defined in section 3-1-1, BRC, 1981.

The following lists specific services and their taxability: **Voice/Text** and all other **messaging** are taxable.”²¹

2 = Thornton, Colorado

As per the governing regulation which establishes the scope of Thornton’s local sales tax, as applied to the sale of telecommunications service:

“All forms of communications services, including intrastate, interstate, international, cellular, and data communications are taxable, whether furnished by or through governmental, public or private corporations or enterprises.

The Tax shall be paid on additional listings, joint use of service, non-talking service circuits, leased circuits and facilities, local exchange service, cellular service, **text messaging**, data communications, internet access, voice over internet protocol (VOIP), regardless of whether on a flat or measured basis, service connections, installations or connection charges, and sales of tangible personal property such as telephone directories, etc.”²²

Accordingly, based upon the explicit sources of law quoted above, we are hereby updating our database effective with this month’s release to reflect that charges for text messaging service (as captured by Group & Item code 5037/007) are subject to Home Rule Sales & Use Tax (as captured by Tax Types 04/01 & U4/01) in the cities of Boulder, Colorado and Thornton, Colorado.

Updates to Current Telecommunications Database - System Changes Effective December 2023

Removal of the North Carolina Local Cable Franchise Agreement

Among the taxes covered in our database is the North Carolina Local Cable Franchise Agreement (as captured by Tax Type 43/45).

Prior to this month’s release, our database reflected that the North Carolina Local Cable Franchise Agreement was populated with a “bucket (i.e., zero) rate” in all cities in the state as is programmatically true in all states, given that this tax is “company-specific”.

However, pursuant to a quality assurance review of governing legislative sources, it is now our fresh understanding that cities in North Carolina are prohibited from imposing such a tax.

To quote the statutory provision which establishes this rule:

²⁰ Boulder, Colorado Municipal Code § 3-2-2(a)(8).

²¹ See [https://bouldercolorado.gov/tax-regulations#:~:text=The%20Boulder%20Revised%20Code%20\(Code,%2D1%2D1%20%2C%20BRC%2C](https://bouldercolorado.gov/tax-regulations#:~:text=The%20Boulder%20Revised%20Code%20(Code,%2D1%2D1%20%2C%20BRC%2C).

²² City of Thornton, Colorado Sales and Use Tax Regulations (Amended November 19, 2007); Pages 11-12 [See https://www.thorntonco.gov/business/Documents/sales-use-tax/tax_regulations.pdf]

“Prohibition. — A city may not impose a license, franchise, or privilege tax on a person engaged in any of the businesses listed in this subsection. These businesses are subject to sales tax at the combined general rate for which the city receives a share of the tax revenue or they are subject to the local sales tax: Providing **video programming** taxed under G.S. 105-164.4(a)(6).”²³

Based upon this explicit legislative source, we are hereby deleting the various rate records associated with the Local Cable Franchise Agreement in North Carolina (as captured by Tax Type 43/45), effective with this month’s product release.

Geography

The geography content in our data is updated on a monthly basis, with larger quarterly updates. Changes include adding new geocodes, expiring geocodes that are no longer necessary, and remapping ZIP+4s to both existing geocodes and to new ones. For your convenience, a list of expired geocodes is provided below.

FAQ

What is a geocode?

A geocode represents a unique set of state, county, city and tax district areas.

Why do geocodes matter to my company?

Taxes are associated with geocodes, so proper calculation of taxes is dependent on accurate mapping of addresses to geocodes.

What should I do next?

Users do not need to do anything unless they are using mapped geocodes for recurring transactions. Should this be the case, it is strongly recommended that users refresh their mapped geocodes to make sure the proper geocodes will be used for future transactions, as changes other than expired geocodes can impact your tax rate.

How do I find a new geocode if the old geocode is expired or reassigned?

Please pass your address to the system and obtain a proper geocode again. In some cases, the geocode will not change if the address is still within the boundary of the new geographic segments.

Expired geocodes

GeoCode	State	County	BlockDesc	TaxDistrictDescription
US22057A0028	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - NORTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0019	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - NORTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0029	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - SOUTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST

²³ North Carolina General Statutes § 160A-206(b)(3).

US22057A0017	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 2 - SOUTH OF INTRACOASTAL CANAL / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0026	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 3 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0016	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 3 / LAFOURCHE CO SOLID WASTE / SOUTH LAFOURCHE LEVEE DIST
US22057A0022	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 5 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US22057A0027	LA	LAFOURCHE	UNINCORPORATED COUNTY AREA	LAFOURCHE CO LAW ENF DIST / LAFOURCHE CO ROAD DIST 6 / LAFOURCHE CO SOLID WASTE / NORTH LAFOURCHE LEVEE DIST
US3913181942	OH	PIKE	WAVERLY CITY	
US4803971492	TX	BRAZORIA	SWEENY	
US4815738848	TX	FORT BEND	KENDLETON	
US48201A0458	TX	HARRIS	UNINCORPORATED COUNTY AREA	WALLER-HARRIS EMRG SRVC DIST 200
US4825766908	TX	KAUFMAN	SEVEN POINTS	
US48257A0009	TX	KAUFMAN	UNINCORPORATED COUNTY AREA	KEMP MUNIC DEV DIST
US48325A0003	TX	MEDINA	UNINCORPORATED COUNTY AREA	NATALIA MUNIC DEV DIST
US48453A0117	TX	TRAVIS	PFLUGERVILLE	AUSTIN MTA / PFLUGERVILLE / TRAVIS CO EMRG SRVC DIST 2-A
US4849172776	TX	WILLIAMSON	THORNDALE	
US4849172824	TX	WILLIAMSON	THRALL	
US51550A0001	VA	CHESAPEAKE CITY	CHESAPEAKE	HAMPTON ROADS REGION SALES TAX DIST
US51620A0001	VA	FRANKLIN CITY	FRANKLIN	HAMPTON ROADS REGION SALES TAX DIST
US51650A0001	VA	HAMPTON CITY	HAMPTON	HAMPTON ROADS REGION SALES TAX DIST
US51650A0002	VA	HAMPTON CITY	HAMPTON	HAMPTON ROADS REGION SALES TAX DIST / PENINSULA TOWN CNTR BUS IMPRV DIST
US51093A0001	VA	ISLE OF WIGHT	SMITHFIELD	HAMPTON ROADS REGION SALES TAX DIST
US51093A0003	VA	ISLE OF WIGHT	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST
US51093A0002	VA	ISLE OF WIGHT	WINDSOR	HAMPTON ROADS REGION SALES TAX DIST
US51095A0002	VA	JAMES CITY	UNINCORPORATED COUNTY AREA	HISTORIC TRIANGLE REGION SALES TAX DIST
US51700A0001	VA	NEWPORT NEWS	NEWPORT NEWS	HAMPTON ROADS REGION SALES TAX DIST

		CITY		
US51710A0001	VA	NORFOLK CITY	NORFOLK	HAMPTON ROADS REGION SALES TAX DIST
US51735A0001	VA	POQUOSON CITY	POQUOSON	HAMPTON ROADS REGION SALES TAX DIST
US51740A0001	VA	PORTSMOUTH CITY	PORTSMOUTH	HAMPTON ROADS REGION SALES TAX DIST
US51175A0001	VA	SOUTHAMPTON	BOYKINS	HAMPTON ROADS REGION SALES TAX DIST
US51175A0002	VA	SOUTHAMPTON	BRANCHVILLE	HAMPTON ROADS REGION SALES TAX DIST
US51175A0003	VA	SOUTHAMPTON	CAPRON	HAMPTON ROADS REGION SALES TAX DIST
US51175A0004	VA	SOUTHAMPTON	COURTLAND	HAMPTON ROADS REGION SALES TAX DIST
US51175A0005	VA	SOUTHAMPTON	IVOR	HAMPTON ROADS REGION SALES TAX DIST
US51175A0006	VA	SOUTHAMPTON	NEWSOMS	HAMPTON ROADS REGION SALES TAX DIST
US51175A0007	VA	SOUTHAMPTON	UNINCORPORATED COUNTY AREA	HAMPTON ROADS REGION SALES TAX DIST
US51800A0001	VA	SUFFOLK CITY	SUFFOLK	HAMPTON ROADS REGION SALES TAX DIST
US51810A0001	VA	VIRGINIA BEACH CITY	VIRGINIA BEACH	HAMPTON ROADS REGION SALES TAX DIST
US51830A0002	VA	WILLIAMSBURG CITY	WILLIAMSBURG	HISTORIC TRIANGLE REGION SALES TAX DIST
US51199A0002	VA	YORK	UNINCORPORATED COUNTY AREA	HISTORIC TRIANGLE REGION SALES TAX DIST

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