

# Telecommunications Sales Tax Rates and Taxability

## Welcome to the Telecommunications Database

This bulletin provides important information about the September 2024 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 September 2024

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### Changes to the Taxability Status of Prepaid Wireless Communication Services for Purposes of the New Jersey State 911 Fee

Among the taxes in our database is the New Jersey State 911 Fee (as captured by Tax Type 06/80). Prior to this month's release, our database reflected that this surcharge was only levied upon a monthly recurring charge for postpaid wireless service (as captured by Items 001 & 011 in Group 5006 and Items 001 & 017 in Group 5025 (Cellular Monthly Service) to the exclusion of a similar monthly recurring charge for prepaid wireless service.

To quote the statutory provision that imposes this tax:

"There is imposed on each **mobile telecommunications service customer**, charged by a **mobile telecommunications company** for **mobile telecommunications service** for each **voice grade access telephone number** provided to the customer billed by or for the customer's home service provider and provided to a customer with a place of primary use in this State, a fee of \$0.90 on any periodic bill received by the customer for each **voice grade access service number** provided as part of the **mobile telecommunications service**."<sup>1</sup>

The term "Voice grade access" is cross-defined as follows:

"Voice grade access" means a functionality that enables a user of telecommunications services to transmit voice communications, including signaling the network that the caller wishes to place a call, and to receive voice communications, including receiving a signal indicating there is an incoming call."<sup>2</sup>

Meanwhile, the term "Mobile telecommunications company" is cross-defined as follows:

"Mobile telecommunications company" mean a carrier providing **mobile telecommunications service** in this State."<sup>3</sup>

In turn, the term "mobile telecommunications service" is cross-defined as follows:

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<sup>1</sup> New Jersey Statutes § 52:17C-18.a(1).

<sup>2</sup> New Jersey Statutes § 52:17C-17.

<sup>3</sup> New Jersey Statutes § 52:17C-17.

“Mobile telecommunications service” means **commercial mobile radio service**, as defined in section 20.3 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999 charged by a customer’s home service provider and provided to a customer with a place of primary use in this State and which provides real-time, two-way voice service that is interconnected with the public switched network.”<sup>4</sup>

As per the referenced CFR provision, the term “CMRS” is defined as follows::

“Commercial mobile radio service. A **mobile service** that is:

- (1) (i) Provided for profit, i.e., with the intent of receiving compensation or monetary gain;
- (ii) An interconnected service; and
- (iii) Available to the public, or to such classes of eligible users as to be effectively available to a substantial portion of the public.”<sup>5</sup>

In turn, the term “mobile service” is defined by that same regulation as follows:

“Mobile Service. 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**;
- (b) A mobile service which provides a regularly interacting group of base, mobile, portable, and associated control and relay stations (whether licensed on an individual, cooperative, or multiple basis) for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation; and
- (c) Any service for which a license is required in a personal communications service under part 24 of this chapter.”<sup>6</sup>

It is fairly evident that the combination of these legislative and administrative code sources neither explicitly includes nor explicitly excludes prepaid wireless service. Accordingly, it is reasonable to argue that read collectively, these sources do implicitly include prepaid wireless service, i.e., such phone service technically meets the definition of either “mobile telecommunications service” or “commercial mobile radio service”, especially insofar as such prepaid wireless subscribers are indeed issued a voice grade access telephone number.

Please note that this determination has since been verbally confirmed by a staff member with the New Jersey Division of Revenue.

Accordingly, based upon this verbal confirmation, we are hereby modifying our database effective with this month’s release to reflect that the New Jersey State 911 Fee (as captured by Tax Type 06/80) is imposed upon a monthly recurring charge for prepaid wireless service as captured by the following Group & Item codes:

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

#### **Changes to the Taxability Status of Mobile Telecommunication Services for Purposes of the Tukwila, Washington Municipal Utility Tax**

Among the taxes in our database is the Tukwila, Washington Municipal Utility Tax (as captured by Tax Type 32/80). Based upon the enactment of local legislation<sup>7</sup>, it is our fresh understanding that this tax is imposed upon charges for mobile telecommunication services to the maximum extent permitted by the federal Mobile Telecommunication Sourcing Act (MTSA).

To quote the provision of the city’s code that imposes this tax upon companies engaged in the sale of telephony service:

“There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the City of Tukwila, taxes in the amount to be determined by the application of rates given against gross income as follows: Upon a person engaged in

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<sup>4</sup> New Jersey Statutes § 52:17C-17.

<sup>5</sup> 47 Code of Federal Regulations § 20.3.

<sup>6</sup> 47 Code of Federal Regulations § 20.3.

<sup>7</sup> Tukwila, Washington Ordinance Number 2730.

or carrying on any telephone business a tax equal to 6% of the total gross income, including income from intrastate long distance toll service, from such business in the City during the period for which the tax is due.”<sup>8</sup>

As per a separate section of the city’s code:

““Cellular telephone service” means any “two-way voice and data telephone or similar communications system based in whole or in substantial part on **wireless radio communications**, including cellular mobile service, and which is not subject to regulation by the Washington State Utilities and Transportation Commission. Cellular mobile service includes other wireless radio communications services including specialized mobile radio, personal communications services, and any other evolving wireless radio communications technology that accomplishes a purpose substantially similar to cellular mobile service. **Cellular telephone service** is included within the definition of “telephone business” for the purposes of this chapter.”<sup>9</sup>

Meanwhile, as per a newly adopted provision of the city’s code captioned “Allocation of Income – Cellular Telephone Service” that was added by Ordinance Number 2730:

“When determining total gross income from cellular telephone service in the City for purposes of Section 3.50.040(3), “gross income” shall include all income from cellular telephone service (including roaming charges incurred outside this state) provided to customers whose place of primary use is in the City, regardless of the location of the facilities used to provide the service.”<sup>10</sup>

Based upon the enactment of this new provision, we are hereby updating our database to reflect that effective September 1, 2024, the Tukwila, Washington Municipal Utility Tax (as captured by Tax Type 32/80) is imposed upon the following Groups on the Group level:

- Group 5025 = Cellular Service – Monthly Charges
- Group 5026 = Cellular Service – Toll Charges

## Updates to Current Telecommunications Database - System Changes Effective September 2024

### **New Minnesota 988 Surcharge**

Pursuant to enacted Minnesota Senate Bill 2995 (2023), effective September 1, 2024, a new Minnesota state 988 surcharge of \$0.12 per month will be imposed on landline, wireless, VOIP, and prepaid wireless services. Please note that since the 988 surcharge must be combined with the 911 surcharge as one surcharge on customer bills and are also remitted together on the same line item on the remittance form, there will be no need to populate a new TaxType/TaxCat(s) on our database to capture this new surcharge.

Instead, the existing Minnesota state 911 will updated and revised to reflect that this surcharge will now include a component that captures the new 988 surcharge.

These revisions (including the tax description) will be as follows:

- TaxType/TaxCat 06/80 – 911/988/Tele-Relay/TAP surcharge - increase surcharge rate from \$0.86 to \$0.98 per month.
- TaxType/TaxCat 06/06 – 911/988/Tele-Relay surcharge - increase surcharge rate from \$0.83 to \$0.95 per month.
- TaxType/TaxCat 06/42 – 911/988 surcharge - increase surcharge rate from \$0.80 to \$0.92 per month.
- TaxType/TaxCat 06/56 – 911/988/Tele-Relay/TAP surcharge for High-Capacity Lines - increase surcharge rate from \$20.64 to \$23.52 per month (24 x the 911/988/Tele-Relay/TAP surcharge rate of \$0.98 as captured by TaxType/TaxCat 06/80).
- TaxType/TaxCat 06/TS – Prepaid Wireless E911/988/TAM surcharge - increase surcharge rate from \$0.83 to \$0.95 per month.

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<sup>8</sup> Tukwila, Washington Municipal Code § 3.50.040[3].

<sup>9</sup> Tukwila, Washington Municipal Code § 3.50.030[2].

<sup>10</sup> Tukwila, Washington Municipal Code § 3.50.065.

### **Rate Reduction for the Chicago, Illinois Prepaid Wireless 911 Surcharge**

Among the taxes in our database is the Illinois Prepaid Wireless 911 Surcharge (as captured by Tax Type 06/TS). Prior to this month's release, our database reflected that this surcharge was levied upon retail transactions at the rate of 3% for both locations inside and outside the City of Chicago. However, based upon action taken by the Illinois Legislature<sup>11</sup>, the surcharge rate for such transactions inside the City of Chicago has now been temporarily reduced to zero, effective August 5, 2024.

To quote an informational bulletin published by the Illinois Department of Revenue announcing this reduction:

"In the city of Chicago, the Prepaid Wireless E911 Surcharge rate imposed on sales of prepaid wireless telecommunications service decreased from three percent (.03) to zero percent (.00), effective August 5, 2024. Public Act 103-781 amends the Prepaid Wireless 9-1-1 Surcharge Act to provide that, beginning August 5, 2024, the statewide three-percent E911 surcharge rate shall not apply to sales of prepaid wireless telecommunications service in Chicago. 50 ILCS 753/15(a).

P.A. 103-781 also reestablishes Chicago's authority to impose a nine-percent Chicago E911 surcharge rate. 50 ILCS 753/15(a-5).

The Prepaid Wireless E911 Surcharge Act provides, however, that any change in the rate of the Chicago-imposed surcharge shall take effect on the first day of the first calendar month to occur at least 60 days after the enactment of the change. As noted in the footnote below, P.A. 103-781 was signed into law on August 5, 2024, so the nine-percent rate takes effect on November 1, 2024."<sup>12</sup>

The same bulletin – in "Question and Answer" format – adds the following set of background information:

#### **“What must I do for this E911 Surcharge rate change?**

You must adjust your cash register and any computer program so that, effective August 5, 2024, you will not collect the surcharge in Chicago. If you use software to electronically file or create your forms, you need to ensure that the E911 surcharge rates are correct in your software. Please contact your software provider for software-related questions. If you collected the Prepaid Wireless E911 Surcharge in Chicago on or after August 5, 2024, the purchaser has a legal right to claim a refund of that amount. If, however, that amount is not refunded to the purchaser for any reason, you are liable to pay that amount to the Illinois Department of Revenue.

#### **What is the Prepaid Wireless E911 Surcharge?**

The Prepaid Wireless E911 Surcharge is a charge imposed on the consumer, to be collected by the seller, when a retail transaction takes place that includes prepaid wireless telecommunications service. Retailers must disclose the surcharge by separately stating the figure on the receipt or invoice or through other documentation. Retailers' records must clearly identify the surcharge for retail transactions.

#### **What is prepaid wireless telecommunications service?**

Prepaid wireless telecommunications service is service for which the consumer must pay in advance and is sold in predetermined units or dollars. As the predetermined units are used, the amount remaining available for use declines in a known amount. Examples include prepaid calling cards and minutes added to "pay-as-you-go" phones.

#### **How do I report sales subject to different surcharge rates?**

If you have receipts from sales of prepaid wireless telecommunications service subject to both the new zero percent (0.00) surcharge rate in Chicago and the surcharge rate in effect in Chicago prior to August 5, 2024, you must report any sales at the prior three-percent (0.03) rate using Line 3a of Schedule B on Form ST-1.

Sales at the zero percent (0.00) surcharge rate in effect August 5th are reported on Line 2a of Schedule B. Note: Only use Line 3a of Schedule B when you need to report sales subject to a surcharge rate that is different than the rate in effect at the time you file your return. We do not permit use of Line 3a for any other purpose.

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<sup>11</sup> See Illinois Public Act 103-781.

<sup>12</sup> Illinois Department of Revenue Informational Bulletin FY 2025-02 [Published August 2024].

**Did the Prepaid Wireless E911 Surcharge rate change outside of Chicago?** No. The E911 Surcharge rate outside the city of Chicago remains at 3 percent (.03).

**Where can I verify the Sales and Use Tax and Prepaid Wireless E911 Surcharge rate I should be collecting?**

Use the Other Miscellaneous Taxes, Fees, and Surcharges page in our Tax Rate Database on our website at tax.illinois.gov to look up location specific tax and surcharge rates.

If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration.”<sup>13</sup>

Accordingly, effective with this month’s release, we are hereby updating our database to reflect that the surcharge rate for the Illinois Prepaid Wireless 911 Surcharge (as captured by Tax Type 06/TS) as levied upon retail transactions sourced to a location inside the City of Chicago is now 0%. At the same time, however, we are also backdating the Effective Date for this current rate to August 5, 2024, in compliance with the provisions of Illinois Department of Revenue Informational Bulletin FY 2025-02.

**Reconfiguration of the Union Parish, Louisiana Local 911 Surcharge**

Among the taxes in our database is the Union Parish, Louisiana Local 911 Surcharge. Prior to this month’s release, our database reflected that this surcharge was levied upon Residential versus Commercial access lines at a uniform rate for both Landline and VOIP subscribers based upon the following fee schedule:

- Residential Access Lines = \$1.25 per month (as captured by Tax Type / Tax Cat 33/04)
- Residential Access Lines = \$1.25 per month (as captured by Tax Type / Tax Cat 33/03)

However, pursuant to an open letter shared with us by Union Parish, the monthly surcharge rate for such access lines will now vary depending upon whether such Residential versus Commercial access lines are provided over a traditional landline network or instead a Voice over Internet Protocol network.

To quote the contents of that letter:

“Due to an increase in the tariff rate to \$322 for business wireline service statewide in Louisiana, on February 1, 2021, per the AT&T General Exchange Guidebook, we are making the following adjustments effective July 1, 2024.

The rate for business wireline service has increased from \$3.00 per line to \$6.00 per line.

The current rates for all services are:

- Residential – Wired = \$1.25
- Business – Wired = \$6.00 (Up to 100 lines per business)
- Residential VOIP = \$1.25
- Business VOIP = \$3.00
- Wireless = \$1.25”<sup>14</sup>

Based upon these newly published rates, we are hereby reconfiguring the method by which we capture the Union Parish, Louisiana Local 911 Surcharge in our database by changing the Tax Type & Tax Cat combinations for VOIP lines.

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<sup>13</sup> Illinois Department of Revenue Informational Bulletin FY 2025-02 [Published August 2024].

<sup>14</sup> Letter from the Union Parish Communication District E-911 Center addressed to Telephony Service Providers Doing Business in Union Parish, Louisiana dated June 28, 2024.

Namely, effective with this September 2024 product release, the Tax Type & Tax Cat combinations for VOIP lines shall be coded as follows:

- Residential VOIP = Tax Type & Tax Cat **33/27** = \$1.25 per Access Line
- Commercial VOIP = Tax Type & Tax Cat **33/26** = \$3.00 per Access Line

Please note that these newly reconfigured Tax Type & Tax Cat combinations for VOIP shall apply to the following Groups in our database:

- Group 5032 (Interconnected VOIP – Fixed)
- Group 5044 (Interconnected VOIP – Nomadic)

### **Reconfiguration of the Hawaii General Excise Tax**

Among the taxes in our database is the Hawaii General Excise Tax. Prior to this month's release, this tax was fairly evenly divided between two Tax Type & Tax Cat combinations in our database – Tax Type 01/01<sup>15</sup> and Tax Type 01/80<sup>16</sup> - corresponding to the various business classifications listed in the governing statute upon which the tax is imposed. However, based upon a recent high-level quality assurance review of governing legislative sources, it is now our seasoned opinion that such a bifurcated Tax Type and Tax Cat classification scheme is not nearly granular enough insofar as it does not capture a third major business classification – i.e., “retail services”.

As a parenthetical side note, it should be pointed out that although the Hawaii General Excise Tax is treated in our database as a “sales tax” despite the fact that the tax is not a classic consumer-based “collect and remit” sales tax but is rather imposed upon the business enterprise itself and only legally permitted to be passed through to the consumer, it also features various characteristics that liken it to a different type of tax – i.e., a “Business and Occupation Tax” such as the one that is imposed on the state and local level in the state of Washington.

As a starting point, the existing Tax Type and Tax Cat classification scheme is based upon the following statutory provisions:

#### **I. TAX TYPE 01/01 = GENERAL MERCHANDISE**

“Upon every person engaging or continuing in the business of selling any tangible personal property whatsoever, there is likewise hereby levied, and shall be assessed and collected, a tax equivalent to four per cent of the gross proceeds of sales of the business; provided that, in the case of a wholesaler, the tax shall be equal to one-half of one per cent of the gross proceeds of sales of the business; etc.”<sup>17</sup>

Please note that this section of the code (as captured by Tax Type 01/01) translates directly to Part II; Line 8 of the reporting form (i.e., Hawaii Department of Taxation Form G-45 = General Excise/Use Tax Return) labeled “**Retailing**”.

Also note that as per a governing statute, sales of prepaid phone service are taxed under the retailing (i.e., tangible personal property) classification (as captured in our database by the combination of Tax Types 01/01 and 02/01).

To quote the relevant statutory provisions in question which illustrate this rule:

“For purposes of **prepaid telephone calling services** only, all such services shall be taxed under this section and shall be in lieu of taxation under chapter 239.”<sup>18</sup>

“When a person licensed under this chapter sells prepaid telephone calling services to a licensed retail merchant, jobber, or other licensed seller for purposes of resale, the person shall be taxed as a wholesaler selling tangible personal property. All other sales of **prepaid telephone calling services** shall be taxed as retail sales of tangible personal property.”<sup>19</sup>

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<sup>15</sup> Tax Cat '01' = General Merchandise.

<sup>16</sup> Tax Cat '80' = Telecommunications.

<sup>17</sup> Hawaii Revised Statutes § 237-13(2)(A).

<sup>18</sup> Hawaii Revised Statutes § 237-13.8(d).

<sup>19</sup> Hawaii Revised Statutes § 237-13.8(c).

## II. TAX TYPE 01/80 = TELECOMMUNICATIONS

### A = NON-MOBILE TELECOMMUNICATION SERVICES

“Where any person is engaged in the business of selling interstate or foreign common carrier telecommunication services within and without the State, **other than as a home service provider**, the tax shall be imposed on that portion of gross income received by a person from service which is originated or terminated in this State and is charged to a telephone number, customer, or account in this State notwithstanding any other state law to the contrary.”<sup>20</sup>

### B = MOBILE TELECOMMUNICATION SERVICES

“Where any person is engaged in the business of a home service provider, the tax shall be imposed on the gross income received or derived from providing interstate or foreign mobile telecommunications services to a customer with a place of primary use in this State when the services originate in one state and terminate in another state, territory, or foreign country; provided that all charges for mobile telecommunications services which are billed by or for the home service provider are deemed to be provided by the home service provider at the customer’s place of primary use, etc.”<sup>21</sup>

Please note that this section of the code (as captured by Tax Type 01/01) translates directly to Part II; Line 9 of the reporting form (i.e., Hawaii Department of Taxation Form G-45 = General Excise/Use Tax Return) labeled “**Services**”.

However, as an enhancement to our database, we are now introducing a third Tax Type & Tax Cat classification, namely Tax Type **01/RS**<sup>22</sup> as a means of capturing a different section of the governing statute, i.e., one that imposes this same tax upon generic service industries.

## III. TAX TYPE 01/RS = RETAIL SERVICES

“Upon every person engaging or continuing within the State in any **service business** or calling including professional services not otherwise specifically taxed under this chapter, there is likewise hereby levied and shall be assessed and collected a tax equal to four per cent of the gross income of the business, and in the case of a wholesaler under section 237-4(a)(10), the tax shall be equal to one-half of one per cent of the gross income of the business.”<sup>23</sup>

Please note that this section of the code (as captured by Tax Type 01/RS) also translates directly to Part II; Line 9 of the reporting form (i.e., Hawaii Department of Taxation Form G-45 = General Excise/Use Tax Return) labeled “**Services**”.

Accordingly, effective with this month’s release we are hereby removing the following Groups from the umbrella of Tax Type 01/01 (General Merchandise) and transferring such Groups to Tax Type 01/RS (Retail Services) instead:

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- \* **Group 5011 = Installation**
- \* **Group 5012 = Repairs**
- \* **Group 5027 = Information Services**
- \* **Group 5028 = Satellite Radio**
- \* **Group 5031 = Cable Services**
- \* **Group 5042 = Satellite Television**

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<sup>20</sup> Hawaii Revised Statutes § 237-13(6)(C).

<sup>21</sup> Hawaii Revised Statutes § 237-13(6)(D).

<sup>22</sup> Tax Cat ‘RS’ = Retail Services.

<sup>23</sup> Hawaii Revised Statutes § 237-13(6)(A).

- \* Group 5048 = Video Services
  - \* Group 6004 / Item 001 = Security Alarm Monitoring Service
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**NOTE #1:** Please be informed that the exact same reconfiguration that is being implemented for transferring these various Groups out of the domain of Tax Type **01/01** (General Merchandise) and into the domain of Tax Type **01/RS** (Retail Services) shall also be implemented on the County level whereby these various Groups shall now also be transferred out of the domain of Tax Type **02/01** (General Merchandise) and into the domain of Tax Type **02/RS** (Retail Services).

**NOTE #2:** The following Counties in Hawaii impose a 0.5% local level General Excise Tax as captured by Tax Types **02/01, 02/80 & 02/RS**:

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- \* Hawaii County
  - \* Honolulu County
  - \* Kauai County
  - \* Maui County
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## Geography Changes Effective September 2024

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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
US06077A0001	CA	SAN JOAQUIN	UNINCORPORATED COUNTY AREA	MOUNTAIN HOUSE CDP
US17119A0084	IL	MADISON	BETHALTO	BETHALTO ROUTE 111 BUS DIST / METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST



US17119A0085	IL	MADISON	BETHALTO	BETHALTO ROUTE 140 CORRIDOR BUS DIST / METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST
US17119A0086	IL	MADISON	BETHALTO	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST / PRAIRIE STREET DOWNTOWN BUS DIST
US17119A0070	IL	MADISON	HAMEL	HAMEL BUS DIST / METRO EAST PARK AND REC DIST
US17119A0058	IL	MADISON	VENICE	METRO EAST PARK AND REC DIST / METRO-EAST MASS TRANS DIST / VENICE BUS DIST
US20091A0064	KS	JOHNSON	MISSION	MISSION GATEWAY 3 CID
US20103A0002	KS	LEAVENWORTH	LANSING	LANSING TOWN CNTR TRANS DEV DIST
US20155A0003	KS	RENO	HUTCHINSON	HUTCHINSON FAIRFIELD INN CID
US21119A0001	KY	KNOTT	VICCO	KNOTT CO SD
US21193A0001	KY	PERRY	VICCO	PERRY CO SD
US22033A0015	LA	EAST BATON ROUGE	BAKER	EAST BATON ROUGE CO EDU FACILITIES IMPRV DIST / EAST BATON ROUGE CO SEWER AND STREET IMPRV
US22053A0010	LA	JEFFERSON DAVIS	UNINCORPORATED COUNTY AREA	BALANCE OF JEFFERSON DAVIS CO SALES TAX DIST 1 / IOWA-LACASSINE ECON DEV DIST 1 / JEFFERSON DAVIS CO ROAD DIST
US29189A0227	MO	SAINT LOUIS	WOODSON TERRACE	10330 NATURAL BRIDGE ROAD CID
US3800583580	ND	BENSON	WARWICK	
US3806156740	ND	MOUNTRAIL	NEW TOWN	
US3806160940	ND	MOUNTRAIL	PARSHALL	
US48029A0050	TX	BEXAR	SAN ANTONIO	BEXAR CO EMRG SRVC DIST 5 / SAN ANTONIO MTA
US48029A0051	TX	BEXAR	SAN ANTONIO	BEXAR CO EMRG SRVC DIST 6 / SAN ANTONIO MTA
US48401A0007	TX	RUSK	UNINCORPORATED COUNTY AREA	GREGG CO EMRG SRVC DIST 1

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