

# Telecommunications Sales Tax Rates and Taxability

## Welcome to the Telecommunications Database

This bulletin provides important information about the January 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>.

## New Taxes Added to the Database Effective January 2024

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### Delaware State 988 Surcharge

Pursuant to enacted legislation,<sup>1</sup> effective January 1, 2024, a new state **988** surcharge will be imposed in the state of Delaware. This surcharge will be imposed at the rate of 60 cents per month on each landline, wireless, and VOIP access line, as captured by Tax Type, Tax Cat 70/80.

To quote the codified statutory provision that establishes this surcharge:

“The [Behavioral Health Crisis Intervention Services] Fund is to be funded by means of a monthly behavioral health crisis intervention services surcharge of 60 cents per month imposed by providers on subscribers of telecommunications services in this State as follows:

- (1) **Residential telephone service.** — The surcharge must be imposed by each provider providing residential telephone service on all Delaware residential subscribers per residence exchange access line or per basic rate interface (“BRI”) integrated services digital network (“ISDN”) arrangement, where the residence exchange access service is provided via a BRI ISDN arrangement. The surcharge must not be applied to residence exchange access lines provided to Lifeline subscribers.
- (2) **Business telephone service.** — The surcharge must be imposed by each provider providing business telephone service on all Delaware business subscribers per business exchange access line and trunk or per BRI ISDN arrangement where the business exchange access service is provided via a BRI ISDN arrangement. The surcharge must not be applied to lines provided under wholesale arrangements.
- (3) **Wireless service.** — The surcharge must be imposed by each wireless provider on all wireless service customers for each wireless telephone number for which the wireless service customers are billed by the provider.
- (4) **Nontraditional communication services.** — The surcharge must be imposed by each provider of nontraditional communications service on subscribers of such services where the provider is required to or opts to provide 988 service.”<sup>2</sup>

Please note that a special rate of \$3.00 (5 X the standard rate of \$0.60) will be applied to ISDN Trunk Lines based upon the statutory provision that recites as follows:

“**Business telephone service** - Each **primary rate interface ISDN system** must be charged a rate equal to 5 times the surcharge.”<sup>3</sup>

Please note that this multiplication rule shall be captured via a Percent Taxable value of 500% as applied to Group & Item code 5002/014 (High-Capacity Trunk Line - ISDN-PRI (Recurring)).

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<sup>1</sup> Delaware House Bill 160 (2023).

<sup>2</sup> 16 Delaware Code § 10222A(a).

<sup>3</sup> 16 Delaware Code § 10222A(a)(2).

Finally, Centrex lines will be subject to the Delaware State 988 Surcharge at a special tiered rate (as captured by Tax Type 70/35) based upon the statutory provision that recites as follows:

**“Business telephone service.** — Each **Centrex access line** must be charged the equivalent of 1 /9 of the surcharge; provided, however, that where a Centrex customer has fewer than 9 lines, the maximum monthly charge for those lines will be the surcharge imposed on each business exchange access line or trunk divided by the customer’s **Centrex lines.**”<sup>4</sup>

The statutory provision quoted above translates into the following calculation formula for Centrex lines:

- First 8 Lines (i.e., Line #1 – Line #8) = a surcharge rate of 60 cents is applied collectively to the aggregate number of lines
- Lines 9 and above = an excess rate of \$0.066667 (i.e., \$0.60 divided by 9) is applied to each additional Centrex line

**Provisions of the Delaware State 988 Surcharge**

**Variation #1 = Standard Access Lines**

**SHOWN ON CUSTOMER’S BILL AS: “DE 988 SURCHARGE”**

Rate – \$0.60 per month

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 70

Tax-cat – 80

Base-type – 06

Unit Type – 00 (Access Line)

Effective date = January 1, 2024

**Variation #2 = ISDN-PRI Trunks**

**SHOWN ON CUSTOMER’S BILL AS: “DE 988 SURCHARGE”**

Rate – \$3.00 per month per ISDN Trunk (captured via a Percent Taxable value of 500%)

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 70

Tax-cat – 00

Base-type – 06

Unit Type – 00 (Access Line)

Effective date = January 1, 2024

**Variation #3 = Centrex Lines**

**SHOWN ON CUSTOMER’S BILL AS: “DE 988 SURCHARGE”**

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<sup>4</sup> 16 Delaware Code § 10222A(a)(2).

Rate –

- First 8 Lines (i.e., Line #1 – Line #8) = a surcharge rate of 60 cents is applied collectively to the aggregate number of lines
- Lines 9 and above = an excess rate of \$0.066667 (i.e., \$0.60 divided by 9) is applied to each additional Centrex line

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 70

Tax-cat – 35

Base-type – 06

Unit Type – 00 (Access Line)

Effective date = January 1, 2024

**Delaware Prepaid Wireless 988 Surcharge**

Pursuant to enacted legislation,<sup>5</sup> effective January 1, 2024, a special Prepaid Wireless 988 surcharge will be imposed in the state of Delaware. This surcharge will be imposed at the rate of 60 cents per retail transaction, as captured by Tax Type, Tax Cat 70/TS.

To quote the codified statutory provisions that establish this surcharge:

“A behavioral health crisis intervention services surcharge must be assessed on each retail transaction. The rate of the surcharge is 60 cents per retail transaction.”<sup>6</sup> “The surcharge is to be collected by the seller from the consumer for each retail transaction occurring in this State. The amount of the surcharge must be separately stated on an invoice, receipt, or other similar document that is provided to the consumer by the seller.”<sup>7</sup>

**Provisions of the Delaware Prepaid Wireless 988 Surcharge**

**SHOWN ON CUSTOMER’S BILL AS: “DE PREPAID WIRELESS 988 SURCHG”**

Rate – \$0.60 per retail transaction

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 70

Tax-cat – TS

Base-type – 17

Unit Type – 19 (Transaction)

Effective date = January 1, 2024

**Oregon 988 Crisis Services Tax**

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<sup>5</sup> Delaware House Bill 160 (2023).

<sup>6</sup> 16 Delaware Code § 10223A(a).

<sup>7</sup> 16 Delaware Code § 10223A(b).

Pursuant to enacted legislation,<sup>8</sup> effective January 1, 2024, there will be imposed in the state of Oregon a new state-level 988 tax (known as “The 9-8-8 Crisis Services Tax”). The new tax shall apply to landline, wireless, VOIP, and prepaid wireless services.

To quote the codified statutory provision that establishes this new tax:

“There is imposed on each consumer or paying retail subscriber who has telecommunications service or interconnected Voice over Internet Protocol service, with access to the emergency communications system: A 9-8-8 coordinated crisis services tax equal to \$0.40 per month or, for prepaid wireless telecommunications service, \$0.40 per retail transaction.”<sup>9</sup>

Regarding the application of this tax to multi-channel trunks and wireless telecommunications service, the same statute adds:

“The tax must be applied on a telecommunications circuit designated for a particular consumer or subscriber. One consumer or subscriber line must be counted for each circuit that is capable of generating usage on the line side of the switched network regardless of the quantity or ownership of customer premises equipment connected to each circuit. For providers of central office-based services, the tax must be applied to each line that has unrestricted connection to the switched network.

For cellular, wireless or other common carriers, the tax applies to a subscriber on a per instrument basis and only if the subscriber’s place of primary use, as defined under 4 U.S.C. 124, is within this state.”<sup>10</sup>

Regarding the application of this tax to sales of prepaid wireless phone service, the same statute adds:

“The tax imposed under this section, as it applies to prepaid wireless telecommunications service, shall be collected by the seller from the consumer with respect to each retail transaction occurring in this state.”<sup>11</sup>

Landline, wireless, and VOIP services will thus be subject to the state 988 tax based on a surcharge rate of \$0.40 per month per access line. This new tax will be captured on our database via a new TaxType/TaxCat 70/80. Prepaid wireless services will be subject to the new state 988 tax based on a surcharge rate of \$0.40 per each retail transaction, and this will be captured on our database via TaxType/TaxCat 70/TS.

To summarize the major data values associated with this new Tax Type & Tax Cat combination:

**Provisions of the Oregon 988 Tax**

SHOWN ON CUSTOMER’S BILL AS: “OR 9-8-8 CRISIS SERVICES TAX”

Rate – \$0.40 per access line for landline, wireless, and VOIP; \$0.40 per retail transaction for prepaid wireless.

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 70 (988 Surcharge)

Tax-cats – 80 (Telecommunications Service) for landline, wireless, and VOIP & TS (Prepaid Wireless) for prepaid wireless services

Base-type – 06 (Consumer – Access Line) for landline, wireless, and VOIP & 17 (Per Retail Transaction) for prepaid wireless services

Effective date = January 1, 2024

**Milwaukee, Wisconsin Local Sales & Use Tax**

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<sup>8</sup> Oregon House Bill 2757 (2023).

<sup>9</sup> Oregon Revised Statutes § 403.200(1)(b).

<sup>10</sup> Oregon Revised Statutes § 403.200(2).

<sup>11</sup> Oregon Revised Statutes § 403.200(5).

Prior to this month's release, our database reflected that Wisconsin Sales & Use Tax existed on both the state and county levels (as captured by Tax Types 01/01, 02/01, U1/01 & U2/01).

However, pursuant to legislation adopted on both the state and local level, the City of Milwaukee will begin imposing its own local sales & use tax at the rate of 2%, effective January 1<sup>st</sup>.

To quote a Notice published by the Wisconsin Department of Revenue summarizing this new enactment:

"The Wisconsin Department of Revenue (DOR) announces it received certified ordinances from both the city of Milwaukee and Milwaukee County, regarding their approval of new sales and use taxes as authorized by 2023 Wisconsin Act 12. It authorized the city of Milwaukee to enact a 2% sales and use tax by ordinance if approved by two-thirds majority vote of all members elect of the Milwaukee Common Council.

The Milwaukee Common Council voted on July 11, 2023, to approve the new city tax, and subsequently sent its certification to DOR." <sup>12</sup>

Accordingly, we are now adding a new local sales & use tax in the city of Milwaukee, Wisconsin (as captured by Tax Types 04/01 & U4/01) at the rate of 2% which shall mirror the taxability setup for Wisconsin County Sales & Use Tax (as captured by Tax Types 02/01 & U2/01), effective with this January 2024 product release.

#### **Provisions of the Milwaukee, Wisconsin Local Sales & Use Tax**

##### **SHOWN ON CUSTOMER'S BILL AS: "CITY SALES TAX" & "CITY USE TAX"**

Rate – 2% of Gross Receipts

Pass-through of the Fee to Customers – PASSFLAG = 0 (Optional)

Level of Taxation - Tax is on the City level

Tax-type – 04 & U4

Tax-cat – 01

Base-type – 01 (Seller – Gross Receipts)

Effective date = January 1, 2024

## **Updates to Current Telecommunications Database - Taxability Changes Effective January 2024**

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### **Change to the Taxability Status of Voice over Internet Protocol Service for Purposes of the Ohio County Local 911 Fee**

Among the taxes covered in our database is the Ohio County Local 911 Fee (as captured by Tax Type 33/80).

Prior to this month's release, our database reflected that the Ohio County Local 911 Fee was imposed upon monthly charges for Interconnected Voice over Internet Protocol Service, namely, Group 5032 (Fixed VOIP) & Group 5044 (Nomadic VOIP).

However, pursuant to a recent quality assurance review of governing legal sources (and also in conjunction with the current reconfiguration of the Ohio State-Level Wireless 911 Fee), it is now our fresh interpretation that VOIP service is not subject to the Ohio County Local 911 Fee, based upon the following line of reasoning:

As per one of two statutes that authorize a county-level 911 fee in Ohio:

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<sup>12</sup> Wisconsin Department of Revenue Notice captioned "City of Milwaukee and Milwaukee County certify new sales taxes" [Released August 31, 2023].

"A board of county commissioners may adopt a resolution imposing a monthly charge on telephone access lines to pay for the operating and equipment costs of establishing and maintaining no more than one public safety answering point of a countywide 9-1-1 system. The resolution shall state the amount of the charge, which shall not exceed fifty cents per month, and the month the charge will first be imposed, which shall be no earlier than four months after the special election held pursuant to this section. Each residential and business telephone company customer within the area of the county served by the 9-1-1 system shall pay the monthly charge for each of its residential or business customer access lines or their equivalent."<sup>13</sup>

The term "customer access line" is not defined. Therefore, given the fact that there exists no legislative source that explicitly includes VOIP service within the scope of a customer access line, by default such customer access lines only apply to landline phone service to the exclusion of VOIP lines.

Accordingly, effective with this month's product release, we are hereby adjusting our database to reflect that the Ohio County Local 911 Fee (as captured by Tax Type 33/80) is not imposed upon monthly charges for Interconnected Voice over Internet Protocol Service [as captured by Group 5032 (Fixed VOIP) & Group 5044 (Nomadic VOIP)].

### **Change to the Taxability Status of Certain Kinds of Wireless Enhanced Services for Purposes of Georgia Sales & Use Tax**

Among the taxes covered in our database is Georgia State and Local Sales & Use Tax (as respectively captured by Tax Types 01/01, 02/01, 03/01, 04/01, U1/01, U2/01, U3/01 & U4/01).

Prior to this month's release, our database reflected that charges for Wireless Enhanced Services (as captured by Group 5037) were exempt from Georgia Sales Tax on the Group level. However, pursuant to enacted legislation<sup>14</sup>, charges for certain kinds of Wireless Enhanced Services will now be subject to Georgia Sales Tax, as follows:

#### **Cellular Ring Tones = Item 5037/001**

As amended by Senate Bill 56, the imposition statute for Georgia Sales Tax now recites:

"There is levied and imposed a tax on the retail purchase or retail sale of specified digital products, other digital goods, or digital codes sold to an end user in this state, provided that such end user receives or will receive the right of permanent use of such products, goods, or codes and the transaction is not conditioned upon continued payment by the end user."<sup>15</sup>

In turn, the term "specified digital products" is defined to include both "Digital audio-visual works" and "Digital audio works".<sup>16</sup>

The term "Digital audio works" is defined to mean "digitized works that result from the fixation of a series of musical, spoken, or other sounds."

The same provision adds: "Such term shall include digitized sound files that are downloaded onto a device and that may be used to alert an end user with respect to a communication"<sup>17</sup> - an obvious reference to ring tones.

Accordingly, based upon this sequence of definitions, charges for cellular ring tones (as captured by Group & Item code 5037/001) will now be subject to Georgia Sales & Use Tax as of January 1<sup>st</sup>.

#### **Digitized Media (Downloads) = Item 5037/004**

As amended by Senate Bill 56, the imposition statute for Georgia Sales Tax now recites:

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<sup>13</sup> Ohio Revised Code § 128.38(B).

<sup>14</sup> Georgia Senate Bill 56 (2023).

<sup>15</sup> Georgia Code § 48-8-30(a)(2).

<sup>16</sup> Georgia Code § 48-8-2(34.1).

<sup>17</sup> Georgia Code § 48-8-2(11.3).

"There is levied and imposed a tax on the retail purchase or retail sale of specified digital products, other digital goods, or digital codes sold to an end user in this state, provided that such end user receives or will receive the right of permanent use of such products, goods, or codes and the transaction is not conditioned upon continued payment by the end user."<sup>18</sup>

In turn, the term "specified digital products" is defined to include both "Digital audio-visual works" and "Digital audio works".<sup>19</sup>

The term "Digital audio works" is defined to mean "digitized works that result from the fixation of a series of musical, spoken, or other sounds."<sup>20</sup>

The term "Digital audio-visual works" is defined to mean "any series of related images, together with accompanying sounds, if any and which, when shown in succession, impart an impression of motion."<sup>21</sup>

Accordingly, based upon this combination of definitions, charges for digitized media (such as songs and movies) that are permanently downloaded to a user's device (as captured by Group & Item code 5037/004) will now be subject to Georgia Sales Tax as of January 1<sup>st</sup>.

### **Electronic Games (Downloads) = Item 5037/006**

As amended by Senate Bill 56, the imposition statute for Georgia Sales Tax now recites:

"There is levied and imposed a tax on the retail purchase or retail sale of specified digital products, other digital goods, or digital codes sold to an end user in this state, provided that such end user receives or will receive the right of permanent use of such products, goods, or codes and the transaction is not conditioned upon continued payment by the end user."<sup>22</sup>

The term "other digital goods" is defined to include "the following items transferred electronically to an end user: Video games or electronic entertainment."<sup>23</sup>

Accordingly, based upon this definition, charges for electronic games that are permanently downloaded to a user's device (as captured by Group & Item code 5037/006) will now be subject to Georgia Sales & Use Tax as of January 1<sup>st</sup>.

## **Updates to Current Telecommunications Database - System Changes Effective January 2024**

### **Reconfiguration of the Ohio State 911 Fees**

Among the taxes covered in our database are the Ohio State Wireless 911 Fee and the Ohio State Prepaid Wireless 911 Fee which are captured on our database via TaxType/TaxCat 06/06 and 06/TS, respectively.

Pursuant to enacted legislation,<sup>24</sup> effective January 2, 2024, there will be a major overhaul and reconfiguration of the Ohio state 911 fees.

First, the state wireless 911 fee (TaxType/TaxCat 06/06) and the state prepaid wireless 911 fee (TaxType/TaxCat 06/TS) are being repealed and replaced by a new State Next Generation Enhanced 911 Access Fee. This new fee will continue to be captured on our database by the same TaxType/TaxCat codes as the previous state wireless and prepaid wireless 911 fees were captured by (i.e., TaxType/TaxCat 06/06 and TaxType/TaxCat 06/TS, respectively).

However, for purposes of standard postpaid wireless telecommunications services, the surcharge rate for this new State Next Generation Enhanced 911 Access Fee will be increased from \$0.25 to \$0.40 per month per telephone number. Additionally, the Unit Type code for TaxType/TaxCat 06/06 is being changed from '00' (Access Line) to '23' (Per Telephone Number).

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<sup>18</sup> Georgia Code § 48-8-30(a)(2).

<sup>19</sup> Georgia Code § 48-8-2(34.1).

<sup>20</sup> Georgia Code § 48-8-2(11.3).

<sup>21</sup> Georgia Code § 48-8-2(11.2).

<sup>22</sup> Georgia Code § 48-8-30(a)(2).

<sup>23</sup> Georgia Code § 48-8-2(20.05)(G).

<sup>24</sup> Ohio House Bill 33 (2023).

Please note however that the surcharge rate for this new State Next Generation Enhanced 911 Access Fee for purposes of prepaid wireless telecommunications services (as captured by TaxType/TaxCat 06/TS) will remain at 0.5%.

Second, VOIP services will now be explicitly subject to the new State Next Generation Enhanced 911 Access Fee.

Accordingly, we are adding a new TaxType/TaxCat **06/V1** to our database to capture the State Next Generation Enhanced 911 Access Fee imposed on VOIP services based on a surcharge rate of \$0.40 per month per access line up to a maximum level of 100 surcharges imposed per account per month (as captured by a Max Type code of '15' = 'Accumulated Total of Units Per Month').

Finally, multi-line telephone systems (such as trunk lines, ISDN-BRI, ISDN-PRI and T-1 lines) will now also be explicitly subject to the new State Next Generation Enhanced 911 Access Fee. Accordingly, we are adding a new TaxType/TaxCat **06/24** to our database to capture the State Next Generation Enhanced 911 Access Fee imposed on such multi-line telephone systems based on a surcharge rate of \$0.40 per month per access line up to the same maximum level of 100 surcharges imposed per location per month (as captured by a Max Type code of '21' = 'Total Number of Units Per Location').

Please note that since multi-line systems were already clearly included within the tax base of the Ohio County Local 911 Fee and were not explicitly removed from the taxable base by the legislation enacting the new State Next Generation Enhanced 911 Access Fee, we will be retaining the existing YES taxability decisions in our database for multi-line telephone systems vis-à-vis the Ohio County Local 911 Fee.

Accordingly, multi-line telephone systems will now be subject on our database to both the local 911 fee and the new State Next Generation Enhanced 911 Access Fee.

#### **Provisions of the Ohio Next Generation 911 Access Fee**

SHOWN ON CUSTOMER'S BILL AS: "OH Next Gen. 911 Access Fee"

Rate – \$0.40 per access line for VOIP Accounts & Trunk Lines

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 06

Tax-cat – 24 (Trunk Lines – Flat Fee) & V1 (VOIP)

Base-type – 06 (Consumer – Access Line)

Effective date = **January 2, 2024**



## Texas Local Sales & Use Tax: Additional Local Jurisdictions Now Tax Telecommunications Service

Effective January 1, 2024, the following additional local jurisdictions in Texas will now impose their local option sales & use tax on telecommunication services<sup>25</sup>:

- City of Abbott (in Hill County) - captured by Tax Type, Tax Cat 04/80 & U4/80
- City of Stafford (in Fort Bend & Harris Counties) - captured by Tax Type, Tax Cat 04/80 & U4/80
- Limestone County Emergency Services District Number 2 - captured by Tax Type, Tax Cat 05/80 & U5/80

## Change to the Tax Rate Associated with the Illinois Prepaid Wireless 911 Surcharge for Locations Inside the City of Chicago

Among the taxes covered in our database is the Illinois Prepaid Wireless 911 Surcharge (as captured by Tax Type 06/TS).

As reported in the October 2023 Release Notes, we updated our database to reflect that the rate for this surcharge for sales of prepaid wireless service for locations sourced to the city of Chicago was 9% versus 3% for all locations in Illinois outside the city of Chicago.

However, pursuant to enacted legislation<sup>26</sup>, the rate for this surcharge will now be 3% throughout the state of Illinois including locations inside the city of Chicago, effective January 1, 2024.

To quote the codified statutory provision that establishes this rule:

“Until September 30, 2015, there is hereby imposed on consumers a prepaid wireless 9-1-1 surcharge of 1.5% per retail transaction. Beginning October 1, 2015, the prepaid wireless 9-1-1 surcharge shall be 3% per retail transaction.

**Until December 31, 2023**, the surcharge authorized by this subsection (a) does **not** apply in a home rule municipality having a population in excess of 500,000 [implying that the surcharge authorized by this subsection (a) **does** apply in a home rule municipality having a population in excess of 500,000 (i.e., the city of Chicago) **after** December 31, 2023].”<sup>27</sup>

The clear-cut implication of this revised wording is that the surcharge authorized by subsection (a) shall now also (equally) apply in a home rule municipality having a population in excess of 500,000 (i.e., the city of Chicago) **after** December 31, 2023.

This interpretation is validated by a set of instructions published on the Illinois Department of Revenue web page captioned “Other Miscellaneous Taxes, Fees and Surcharges” (Sub-Section captioned “Prepaid Wireless E911 Surcharge”) which recite as follows:

“The Prepaid Wireless E911 Surcharge must be collected on sales of prepaid wireless telecommunications service. Beginning on **January 1, 2024**, the statewide Prepaid Wireless E911 Surcharge rate is **3 percent (.03)**, including for transactions in Chicago. Prior to January 1, 2024, the rate of the Prepaid Wireless E911 Surcharge varied depending on whether the transaction occurred at a Chicago or a non-Chicago location. For sales of prepaid wireless telecommunications service at a **Chicago** location, from October 1, 2023, to December 31, 2023, the Prepaid Wireless E911 Surcharge was 9 percent (.09).”<sup>28</sup>

Accordingly, based upon these revised instructions, we are hereby updating our database with this month’s release to reflect that effective January 1, 2024, the rate for the Illinois Prepaid Wireless 911 Surcharge (as captured by Tax Type 06/TS) shall now be a fixed rate of 3% throughout the entire state of Illinois including transactions that are sourced to the city of Chicago.

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<sup>25</sup> See <https://comptroller.texas.gov/taxes/publications/96-339.php>.

<sup>26</sup> Illinois House Bill 3641 (2023).

<sup>27</sup> 50 Illinois Compiled Statutes § 753/15(a).

<sup>28</sup> See <https://tax.illinois.gov/research/taxrates/other.html>.

## Removal of the Rohnert Park, California Local Utility Users Tax

Prior to this month's release, our database reflected that based upon the adoption of local legislation<sup>29</sup> the city of Rohnert Park, California levied a Local Utility Users Tax upon residential users at the rate of 4% (as captured by Tax Type 16/04) and upon commercial users at the rate of 6% (as captured by Tax Type 16/03).

However, pursuant to our ongoing process of legislative review, our tax team has identified the fact that the Rohnert Park Municipal Code no longer contains Chapter 5.32 (captioned "Telephone and Communications and Video Services Tax") which contained the specific tax provision that established this Local UUT (i.e., Section 5.32.040). Implicitly, therefore, this tax has been repealed.

Accordingly, effective with this month's product release, we are hereby removing the Rohnert Park, California Local Utility Users Tax (as captured by the combination of Tax Types 16/03 & 16/04) from our database.

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<sup>29</sup> Rohnert Park, California Ordinance Number 684.