

National Association of State 9-1-1 Administrators

9-1-1 Fees by State

updated July 1, 2011

State	Wireline Fee	Structure	Wireless Fee	Cost Rec.	Structure	VoIP Fee	VoIP Fee Collected Against:	Definition	Prepaid	Comments
Alabama	Up to 5% of the maximum base tariff rate and counties with a population of less than 25,000 may charge up to \$2.00 or charge the 5% based on the tariff rate.	Local	\$0.70		State Fee/Oversight&Local	Varies per Wireline Structure	Per exchange access facility	(4) EXCHANGE ACCESS FACILITIES - All lines, provided by the service suppliers for local exchange service, as defined in existing general subscriber services tariffs.		
Alaska		Local	Up to \$2.00		Local	N / A	N / A	N / A		
Arizona	\$0.20	State Fee/Oversight & Local	\$0.20	Yes	State Fee/Oversight&Local	\$0.20	Same as WLN and WLS	N / A		
Arkansas	5% or 12% of tariff rate	Local	\$0.40		State Fee/Oversight&Local	N / A	N / A	N / A		
California	.5% of intrastate toll	State Fee/Oversight & Local	.5% of intrastate toll	Yes	State Fee/Oversight&Local	.5% of intrastate toll	Same as WLN and WLS	N / A		
Colorado	Up to \$0.70, higher with PUC approval	Local	Same as wireline.	No	Local	Same as wireline.	Every billed service user			Prepaid will be 1.4% Point-of-Sale as of 1/1/11
Connecticut	\$0.50	State Fee/Oversight	\$0.50	No	State Fee/Oversight	\$0.50	Per line	Definition: "Voice over Internet Protocol Service" or "VOIP" means a service that has the following characteristics: (A) Enables real-time, two-way voice communication; (B) requires a broadband connection from the users' locations; (C) requires IP-compatible customer premises equipment; and (D) allows subscribers generally to receive calls that originate on the public switched telephone network and to terminate calls on the public switched telephone [network]."		
DC	\$.76 per exchange access line	DC Government oversight	.76 per TN that has a DC billing address		DC Government oversight	\$0.76	Line, trunk, path with access to 911 based on PPU	Each Carrier, or VSP, is responsible for the 911 tax, although they are authorized to state on the invoice a separate line item for the tax.		1. DC also has Centrex assessed at .62 per month. Each PBX Trunk assessed at \$4.96 per month (8 PBX Stations X .62=\$4.96) 2. New Proposed legislative language in effect for the 2010 Budget Support Act which will include Enforcement.
Delaware	\$0.60	State Fee/Oversight & Local	\$0.60	Yes	State Fee/Oversight&Local	N / A	N / A	N / A		
Florida	Up to \$0.50	State Fee/Oversight & Local	\$0.50	Yes	State Fee/Oversight&Local	\$0.50	Per service number/identifier	N / A	Suspended	No prepaid fees collected prior to July 1, 2013
Georgia	Up to \$1.50	Local	Up to \$1.50	Yes	Local	\$1.50	Collected by local government	no action pending	Point of sale \$0.75 per transaction	No sunset to legislation. Prepaid fee collected by Dept of Revenue and distributed to local governments.
Hawaii	\$0.27	Bill and Keep	\$0.66	Yes	State Fee/Oversight&Local	N/A	N/A	N/A		
Idaho	Up to \$1.00	Local	Up to \$1.00	Yes	Local with State Advisory	\$1.00	N / A	N / A		
Illinois	\$0.30 up to \$5.00	Local	\$0.73	Yes	State Fee/Oversight&Local	N / A	N / A	N / A		
Indiana	3% to 10% of monthly access charge	Local	\$0.50 p to \$1.00	No	State Fee/Oversight&Local	VOIP Carriers to Pay local landline fee direct to PSAP	Per Access line at local landline fee	N / A	\$0.25 POS	Prepaid 911 fee is 25 Cents. It allows the retailer to take a fee for collection, requires the Indiana Department of Revenue to collect the money. The 9-1-1 board gets the balance of the fee for distribution. The fee cannot be raised without going back to the legislature.
Iowa	Up to \$1.00 plus another \$1.50 for 24 mons.	State Fee/Oversight&Local	\$0.65	Yes	State Fee/Oversight&Local	Varies per Wireline Structure	Per access line	"Access line" means a local exchange access line that has the ability to access local dial tone and reach a local public safety agency.		
Kansas	Up to \$0.75	Local	\$0.50		State Fee/Oversight&Local	\$0.50	Each VoIP service user charged .50, (.25 cents to State of Kansas, .25 to local PSAP)	N / A		1% of retail price for any prepaid wireless phone sold. State of Kansas receives the fee.
Kentucky	Up to \$4.50	Local	\$0.70	Yes	State Fee/Oversight&Local					

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Louisiana	5% of tariff rates	Local	\$0.85		Local	Varies per Wireline Structure	N / A	N / A		
Maine	\$0.45	State Program	\$0.45	Yes	State Program	\$0.45	See below at *	N / A	\$0.45 POS	Retail Collection at point of sale \$0.45 per transaction
Maryland	\$1.00	State Fee/Oversight & Local	\$1.00	No	State Fee/Oversight&Local	\$1.00	Per all local access lines	Not defined in statute		
Massachusetts	\$0.75	State Program	\$0.30		State Program	N / A	N / A	MGL Chapter 6A Sections 18H & 18H.5 (Note: Wireline rate is set via DTC proceeding.)		Senate Bill 2716 is pending which would set the fee for all carriers at \$0.75
Michigan	State = \$0.19/Local Varies (up to \$3.00)	State & Local	State = \$0.19/Local Varies (up to \$3.00)	No	State Fee/Oversight&Local	Same as WLN & WLS	Access point or line	(g) "Communication service" means a service capable of accessing, connecting with, or interfacing with a 9-1-1 system, exclusively through the numerals 9-1-1, by dialing, initializing, or otherwise activating the 9-1-1 system through the numerals 9-1-1 by means of a local telephone device, cellular telephone device, wireless communication device, interconnected voice over the internet device, or any other means.	\$0.90	Prepaid is monthly state fee each month (no local fee collected on prepaid).
Minnesota	\$0.80	State Fee/Oversight & Local	\$0.80	Yes	State Fee/Oversight&Local	\$0.80	Per number	Subdivision 1. [EMERGENCY TELECOMMUNICATIONS SERVICE FEE; 7.28 ACCOUNT.] (a) Each customer of a wireless or wire-line switched 7.29 or packet-based telecommunications service provider connected to 7.30 the public switched telephone network that furnishes service 7.31 capable of originating a 911 emergency telephone call is 7.32 assessed a fee based upon the number of wired or wireless 7.33 telephone lines, or their equivalent, to cover the costs of 7.34 ongoing maintenance and related improvements for trunking and 7.35 central office switching equipment for 911 emergency 7.36 telecommunications service, plus administrative and staffing 8.1 costs of the commissioner related to managing the 911 emergency 8.2 telecommunications service program. Recurring charges by a 8.3 wire-line telecommunications service provider for updating the 8.4 information required by section 403.07, subdivision 3, must be 8.5 paid by the commissioner if the wire-line telecommunications 8.6 service provider is included in an approved		\$0.80 effective August 1, 2010
Mississippi	\$0.85 to \$2.05	Local	\$1.00		State Fee/Oversight&Local	N / A	N / A	N / A		
Missouri	15% of tariff rate or \$0.75	Local	none		NA	N / A	N / A	N / A		
Montana	\$1.00	State Fee/Oversight & Local	\$1.00	Yes	State Fee/Oversight&Local	\$1.00	All 9-1-1 accessible service			Prepaid is at same level as wireless
Nebraska	\$0.50 or higher under certain conditions	Local	0.50 (can go to \$.70)	Yes	State Fee/Oversight&Local	N / A	N / A	N / A		
Nevada	\$0.25 or tax base	Local	\$0.25 or tax base		Local	N / A	N / A	N / A		
New Hampshire	\$0.25	State Program	\$0.25		State Program	N / A	N / A	N / A		
New Jersey	\$0.90	State Program	\$0.90		State Program	\$0.90	Per access line	N / A		
New Mexico	\$0.51	State Fee/Oversight & Local	\$0.51	Yes	State Fee/Oversight&Local	N / A	N / A	N / A		
New York	\$0.35 or \$1.00	Local	\$0.35 and &1.25		State Fee/Oversight&Local	N / A	N / A	N / A		
North Carolina	\$0.60	State/Oversight	\$0.60	Yes	State Fee/Oversight	\$0.60	Per access line	A monthly 911 service charge is imposed on each active		Legislation changed 7/01/2010

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North Dakota	\$1.00**	Local	\$1.00**	No	Local	\$1.00**	Per access line	Counties that are part of a multi county PSAP are allowed to collect up to 1.50 if approved by voters of that jurisdiction	\$1.00 ** per device or 2% assesment on the gross revenue received from the sale of prepaid wireless aech month	
Ohio	Property tax and/or fee up to \$0.50	Local	\$0.28	No	State Fee/Oversight&Local	N / A	N / A	N / A		Surcharge extended through 2012
Oklahoma	Varies up to 15% of tariff rates	Local	\$1.50		Local	Varies per Wireline Structure	N / A	N / A		
Oregon	\$0.75	State Fee/Oversight&Local	\$0.75	Yes	State Fee/Oversight&Local	\$0.75	Per telephone exchange access lines and channels	Telephone exchange access lines or channels that provide local access by a subscriber in this state to the local telecommunications network to effect the transfer of information		
Pennsylvania	\$1.00 to \$1.50	Local	\$1.00	Yes	State Fee/Oversight&Local	\$1.00	Assessed to each telephone number or successor dialing protocol assigned by a VoIP provider to a VoIP service customer that has outbound calling capability.	N / A		PROPOSED HB 1789 in Senate Appropriations. Passed House 05/25/2010. POS; \$1.00 per transaction.
Rhonde Island	\$0.47	State Program	\$0.47		State Program	\$0.47	Use wireline	Need to obtain statue language		
South Carolina	\$0.50 to \$1.50	Local	\$0.58		State Fee/Oversight&Local	N / A	N / A	N / A		
South Dakota	\$0.75	Local	\$0.75	No	Local	\$0.75	N / A	N / A		They have added the definition "Service Provider" to any person or entity providing, offering to provide, or selling telecommunications services, wireless telecommunications service, prepaid wireless telecommunications service or interconnected Voice over Internet Protocol.
Tennessee	Up to \$1.50 on resid. & Up to \$3.00 for bus.	Local	Up to \$3.00, currently set at \$1.00	Yes	State Fee/Oversight&Local	Up to \$3.00 currently set at \$1.00		(9) "IP-enabled services" means services and applications making use of Internet Protocol ("IP") including, but not limited to, voice over IP and other services and applications provided through wireline, cable, wireless, and satellite facilities and any other facility that may be provided in the future through platforms that may not be deployable at present which are capable of connecting users dialing or entering the digits 911 to public safety answering points;		Prepaid is \$.53 on every prepaid transaction over a minimal amount, which is defined as an amount of service denominated as ten (10) minutes or less, or five dollars (\$5) or less. Liability Protection included in statute for IP enabled services.
Texas	\$0.50 plus it varies by HRC & ECD	Combination	\$0.50		Combination	\$0.50	Per local exchange service switched access line	"Local exchange service switched access line" means the transmission facility and local switching equipment used by a wireline common carrier to connect a customer location to a carrier's local exchange switching network for providing two-way interactive voice, or voice capable, services.	2% POS	
Utah	\$0.61 local fee plus \$0.08 state fee	Local	\$0.61 local fee plus \$0.08 state fee	No	State Fee/Oversight&Local	\$0.61 local fee plus \$0.08 state fee	N / A	N / A		Liability Protection included in service agreements. Effective June 1, 2010, prepaid wireless 9-1-1 emergency services fee 2% of the purchase price of each prepaid wireless telecommunications service purchased by any method, shall be collected by the seller from the consumer at the time of each retail transaction of prepaid wireless telecommunications service occurring in this state and remitted to the comptroller.

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Vermont	USF	State Program	none		State Program	N / A	N / A	N / A		
Virginia	\$0.75	State	\$0.75	Yes	State Fee/Oversight&Local	\$0.75	There is hereby imposed a monthly tax of \$0.75 on the end user of each access line of the telephone service or services provided by a communications services provider. However, no such tax shall be imposed on federal, state, and local government agencies or on consumers of CMRS, as that term is defined in § 56-484.12. The revenues shall be collected and remitted monthly by the communications services provider to the Department and deposited into the Communications Sales and Use Tax Trust Fund. This tax shall be subject to the notification and jurisdictional provisions of subsection C.	"Access lines" are defined to include residence and business telephone lines and other switched (packet or circuit) lines connecting the customer premises to the public switched telephone network for the transmission of outgoing voice-grade-capable telecommunications services. Centrex, PBX or other multistation telecommunications services will incur an E-911 tax charge on every line or trunk (Network Access Registrar or PBX trunk) that allows simultaneous unrestricted outward dialing to the public switched telephone network. ISDN Primary Rate Interface services will be charged five E-911 tax charges for every ISDN Primary Rate Interface network facility established by the customer. Other channelized services in which each voice-grade channel is controlled by the telecommunications provider shall be charged one tax for each line that allows simultaneous unrestricted outward dialing to the public switched telephone network. Access lines do not include local, state, and federal government lines; access lines used to provide service to users as part of the Virginia Universal Service Plan; interstate and intrastate dedicated WATS lines; special access lines; off-premises extensions; official lines internally provided and		
Washington	\$0.25 state & \$0.70 local	State Fee/Oversight & Local	\$0.25 state & \$0.70 local	County determinant	State Fee/Oversight&Local	\$0.25 state & \$0.70 local	Applies to all VoIP with nexus in state			
West Virginia	Varies	Local	\$3.00		Local	Varies per Wireline Structure				
Wisconsin	Varies	Local	\$0.00	No	State Fee/Oversight&Local	N / A	N / A	N / A		
Wyoming	\$0.25 - \$0.75	Local	\$0.25 - \$0.75		Local	\$0.25 - \$0.75	Same as WLN and WLS		N/A	

Key to Classifications:

Local - This is a local program from fee imposition, collections, 911 service implementation, contracting, etc.

State Program - This is a state program from the fee imposition, collections, 911 service implementation,

State Fee/Oversight & Local - This is a program where the state law authorizes the fees, and remittance is to the state who has oversight authority via plan approval, standard/rule setting, and fund authorizations. Local government are responsible for the implementation, contract, etc. In wireless, this means there is a

* Maine VoIP Collection is against Interconnected voice over Internet protocol service" which means a service that enables real-time, 2-way voice communications; requires a broadband connection from the user's location; and permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.