

TITLE 42, CHAPTER 5, ARTICLE 6, 42-5252. Levy of tax; applicability

A. A tax is levied on every provider in an amount as follows:

1. For the fiscal years beginning from and after June 30, 2001 and ending before July 1, 2006, thirty-seven cents per month for each activated wire and wireless service account for the purpose of financing emergency telecommunication services.
2. For fiscal year 2006-2007, twenty-eight cents per month for each activated wire and wireless service account for the purpose of financing emergency telecommunication services.
3. For the fiscal years beginning from and after June 30, 2007, twenty cents per month for each activated wire and wireless service account for the purpose of financing emergency telecommunication services.

B. A tax is levied on every public service corporation at the rate of 1.1 per cent of the public service corporations' gross proceeds of sales or gross income derived from the business of providing exchange access services. Revenues from the tax shall be used for the purpose of financing telecommunication devices for the deaf and the severely hearing and speech impaired under the program established pursuant to section 36-1947. For the purposes of this subsection, "public service corporation" means a public service corporation that offers telephone or telecommunications services pursuant to title 40 and that provides exchange access services.

C. Each provider shall state on the invoice to customers a separate line item stating the amount of tax levied pursuant to subsections A and B of this section.

D. Unless the context otherwise requires, article 1 of this chapter governs the administration of the tax imposed under this section.

E. The tax levied under this section does not apply to prepaid wireless telecommunications42-5252. Levy of tax; applicability

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