

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
North Carolina	North Carolina does not regulate cellular communications companies.	Locally administered (NC Stat. Ann. 62A-5)	None
North Dakota	Cellular service providers fall under the general jurisdiction of the North Dakota PSC. Although cellular providers are not subject to rate or rates of return regulation, they are included within the definition of regulated "Resellers". N.D. Cent. Code §49-02-01(2).	Locally administered (excise tax). Tax may not exceed \$1 per access line per month. Does not apply to wireless (N.D. Stat. Ann. 57 40.6-02)	None
Ohio	N/A	Does not apply to wireless providers. (Oh. Stat. Ann. 4931.47) Proposed legislation to impose a 65¢/month 911 fee on cellular phone users (Users Face Fee To Upgrade Cellular 911," American City Business Journals , 3/13/98)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
North Carolina	NC St § 55-15-03, \$250	None	See Sales Tax (G.S.N.C. §§ 105-164.3, 105- 164.4)	None (although rules establishing any USF and US providers were to be in place by 1/1/98) (NC Stat. 62- 110)
North Dakota	NDCC § 10-19.1-135, \$40. A license fee of \$85 is due at the time of filing an application for a certificate of authority.	Does not apply to wireless providers (ND. Stat. Ann. 55-44.8-01)	See Sales Tax (N.D.C.C. § 57- 39.2-02.1)	None
Ohio	ORC § 1703.04(c), \$100	None	See Sales Tax (O.R.C. §§ 5739.01, 5739.02)	None

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STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Oklahoma	6%	4.5%. Okla. Stat. Title 68, §§1354, 1402.	Yes. 4.5%. Okla. Stat. Title 68, § 1354(1)(D)(1).	None.
Oregon	6.60%	Oregon does not impose a sales and use tax at the state level.	N/A	Each telecommunications utility and public utility must pay an annual administration fee to the Oregon Public Utility Commission (PUC) in an amount not exceeding 0.25% of the utility's gross operating revenue in the preceding calendar year. O.R.S. §756.310.
Pennsylvania	9.99%	6%. 72 P.S. §7202(a).	Yes. 6% 72 P.S. § 7202.	The gross receipts tax is imposed at the rate of 45 mills plus a 5 mill surtax per dollar of gross receipts derived from the taxable business of telephone companies. P.S. §1101(a).

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Oklahoma	Locally assessed	Realty transfer tax is imposed at the rate of \$.75 per \$500 of consideration.	\$1.25 per \$1,000 or fraction thereof used, invested, or employed in Oklahoma. Maximum, \$20,000; minimum, \$10.
Oregon	Assessed by the Department of Revenue at the greater of 103% of the property's assessed value from the prior year or 100% of the property's maximum assessed value from the prior year (Or. Rev. Stat. §§ 307.010, 308.146, 308.232, 308.505, 308.510, 308.515; Or. Admin. R. § 150-308.205)	Oregon does not impose a real estate transfer tax at the state or local level.	No.
Pennsylvania	Locally assessed	The tax is imposed upon every person who presents for recording a document evidencing the transfer of real estate at the rate of 1% of value. PA Tax Reform Code §1102-C.	Tax is imposed at .001275 per \$1 of capital apportioned to Pennsylvania. All corporations must pay at least the minimum tax amount of \$300. 72 P.A. § 7602.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Oklahoma	N/A	Does not apply to wireless providers (Ok. Stat. Ann. 139.109)	None
Oregon	N/A	Does not apply to wireless providers (Or. Stat. Ann. 401.710, Reg. 150-401.000)	None
Pennsylvania	.0044 per \$1 on gross receipts. However, cellular companies are not subject to the Pennsylvania gross receipts tax on utilities since they do not provide a "telegraph or telephone" service as defined by the relevant statute. P.A. § 8101(a).	Locally administered. Does not apply to wireless providers. Counties may impose a fee on each local exchange access line to be collected from each service supplier providing local exchange telephone service. ( P.S. §7012.)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Oklahoma	Ok St § 1130, \$300 minimum	Does not apply to wireless providers (Ok. Stat. Ann. 2418, Reg. 710:95-3-1)	See Sales Tax (68 O.S. 1354(1)(Q))	A USF fee, equal to 2.5% of local telephone revenues, is imposed on all telecommunications providers, including wireless providers. (O.S. § 137.3) ("Judge Recommends Cut In Local Phone Charges", Tulsa World, 7/2/98). The funding is based on the total retail billed Oklahoma intrastate telecommunications revenues, from both regulated and unregulated services, of the telecommunications carrier as a percentage of all telecommunications carriers' total retail-billed intrastate telecommunications revenues, from both regulated and unregulated services. (O.S. § 138-106)
Oregon	ORS § 60.707, \$440	Does not apply to wireless providers (Or. Stat. Ann. Ch. 290)	See sales & use tax	USF authorized, not yet established. (OAR 860-32-040)
Pennsylvania	15 Pa CS § 4121, \$180	None	See Sales Tax (Penn. T.R.C. §§ 201-02)	None

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STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Rhode Island	9%	7%. R.I. Gen. Laws §44-18-18.	Yes. 7%. R.I. Gen. Laws § 44-18-7(d)(9).	Telecommunications companies pay gross receipts tax at the rate of 5%. R.I. Gen. Laws §44-13-4.
South Carolina	5%	5%. S.C. Code §12-36-910.	Yes. 5% (SC Code § 12-36-60)	None.
South Dakota	6%	4%. S.D. Codified Laws Ann. §§45-2; 10-45-4.	Yes. 4%. S.D. Codified Laws Ann. § 10-45-1(6).	The Public Utilities Commission annual intrastate gross receipts tax is imposed at the rate of 0.15% on intrastate gross receipts derived by a telecommunications company, including wireless providers. S.D. Code §49-1A-3.

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Rhode Island	Personal property is assessed by the State Department of Administration, while real property is locally assessed. The Department of Administration values the personal property based on the net book value of the company's property, not to exceed 100%. (R.I. Gen Laws §§ 44-4-2, 44-4-3, 44-3-2, 44-5-12, 44-13-13, 44-13-4)	Transfer tax rate is imposed at the rate of \$1.40 per \$500 of consideration paid.	\$2.50 per \$10,000 authorized capital stock. Minimum, \$250. Corporations not engaged in business in state during year-capital stock of \$1,000,000 or less, \$250; \$12.50 per additional \$1,000,000 or part. No par stock valued at \$100 per share. Domestic corporations subject to the business corporation tax pay only the amount by which the capital stock tax exceeds the business corporation tax.
South Carolina	Assessed by the Department of Revenue at 10.5% of fair market value (S.C. Code Ann. §§ 12-37-210, 12-37-520, 12-43-220)	South Carolina imposes a documentary stamp tax at the rate of \$1.30 per \$500 of consideration.	\$15 plus 1 mill per \$1 paid to capital stock and surplus. Allocated for interstate corporation.
South Dakota	Locally assessed	South Dakota does not appear to impose a real estate transfer tax at the state level.	No.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Rhode Island	N/A	A monthly surcharge of \$.47 is levied effective September 1, 1997, on each wireless telecommunication instrument or device which has access to, connects with, or interfaces with the E 9-1-1 Uniform Emergency Telephone System. The surcharge is billed by each telecommunication services provider and is payable to the telecommunication services provider by the subscriber. (RI Stat. Ann. 39-21.1-14)	None
South Carolina	N/A	Locally administered. Does not apply to wireless providers. Localities may impose fees on each local exchange access facility (S.C. Stat. Ann. 23-47-40)	None
South Dakota	Cellular service providers fall under the general jurisdiction of the South Dakota PSC. Cellular service providers provide "fully competitive" service and are not subject to rate regulation, but must register with the PUC no less than 60 days prior to commencing business. S.D. Codified Laws Ann. § 49-31-3.	Locally administered. Applies to wireless providers (S.D. Stat. Ann. 34-45-1)	None

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<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Rhode Island	RI GL § 7-1.1-103, \$150	Does not apply to wireless providers (RI Stat. Ann. 40-1-9)	See Sales Tax (G.L. 44-18-8, 44-18-12)	None
South Carolina	SC Code § 33-15- 103, \$100	Does not apply to wireless providers (SC. Stat. Ann. 58-9-2530)	See Sales Tax (SC Code §§ 12-36-100, 12- 36-910A)	USF is established, funding mechanism not yet in place.(PUC Order No. 98-322) USF Fees are to be established by PUC Order. (S.C. Stat. 58-9-280)
South Dakota	SD Code § 47-8-7, \$90-\$16,000	\$0.15 per cellular phone or access line per month. (S.D. Stat. Ann. 49-31-51)	Leases generally subject to sales tax except leases between telephone companies (SDCL § 10-45- 5)	None

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STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Tennessee	6%	6%. Tenn. Code Ann. §§67-6-202; 67-6-204; 67-6-205; 67-6-221; 67-6-203.	Yes. Tenn. Code Ann. § 67-6-102.	None.
Texas	4.25%	6.25%. Tex. Tax. Code Ann. §151.051.	Yes. Tex. Tax Code Ann. § 151.0101(a)(6).	None.

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Tennessee	Assessed by the Comptroller of the Treasury at 40% of fair market value for real property and at 30% for tangible personal property ( 67-5-501, 67-5-502, 67-5-901, 65-4-101, 67-5-1301, 67-5-1302)	Tennessee imposes a transfer tax at the rate of \$.37 per \$10 of consideration or value, whichever is greater.	.25 per \$100 worth of issued an outstanding capital stock, surplus and undivided profits apportioned to the state, but not less than the value of real and tangible personal property.
Texas	Locally assessed	Texas does not impose a transfer tax.	.25% per year of privilege period of net taxable capital and 4.5% of net taxable earned surplus.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Tennessee	PSC does not regulate cellular service providers. As such they are not subject to the Inspection, Control and Supervision Fee imposed by the PSC on public utilities and public pay telephone service. § 65-4-301.	Locally administered (Tn. Stat. Ann. 7-86-103) Proposed legislation for statewide cellular E-911 system with maximum \$3 per month rate ("Committees OK Bill To Create Statewide Cellular E-911 System," The Knoxville News-Sentinel, 4/23/98)	None
Texas	N/A	Wireless telecommunications providers must collect \$0.50 per month per wireless telecommunications connection from subscribers. Political subdivisions may not impose another fee on wireless service providers or subscribers for 9-1-1 emergency service. (Tx. Health & Safety Code 771.0711)	Texas imposes a telecommunications infrastructure fund assessment. Cellular providers must pay a percentage of their annual telecommunications receipts. The percentage is determined by the ratio that each individual provider's annual taxable income bears to the total annual taxable telecommunications receipts reported by all commercial mobile radio service providers in the state.

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Tennessee	TCA § 48-25-103, \$300	None	See Sales Tax (T.C. § 67-6-201)	The size of Tennessee fund has not yet been established; however, when the amount of the fund is determined, rates will be imposed on all telecom carriers, including wireless providers.(Per informal conversation with representative of the Tennessee Regulatory Authority) (Tn St. Ann. 65-5-207)
Texas	Art. 8.05, Bus. Corp. Act, \$750	None	See Sales Tax (T.C. §§ 151.005, 151.051)	The USF assessment rate is applied to all telecommunications utilities based upon the total claims for the current period, divided by the total industry access minutes of use for the period reported. Total industry access minutes of use include intrastate local switching access minutes of use and LEC equivalent access minutes of use. The assessment for each telecommunications utility is the amount of that utility's access minutes of use multiplied by the assessment rate for the period. Applies to wireless. (T.C. § 67-6-201; 16 Tx. A.D.C. 23.53)

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Utah	5%	4.875%. Utah Code Ann. §§59-12-103(2); 103(3).	Yes. Utah Code Ann. §§ 59-12-103; 59-12-104.	Utah does not impose a gross receipts tax on cellular telecommunications providers at the state level.
Vermont	9.75%	4.36%. The first \$20 charged to residential purchasers of telecommunications services will be exempt from sales tax. No purchaser or user may be subject to more than \$10,000 in tax on telecommunications services in any single year. Vt. P.A. 60, §82.	Yes. Vt. P.A. 60, §§ 76-84.	None.
Virginia	6%	3.5%. Va. Stat. §§58.1-603; 58.1-604.	No. Va. Stat. § 58.1-609.5(1).	None.

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Utah	Assessed by the State Tax Commission at 100% of fair market value (Utah Code Ann. § 59-2-201)	Utah does not appear to impose a realty transfer tax at the state or local level.	No.
Vermont	Vermont imposes a centrally assessed tax of 2.37% on the net book value of all personal property tax owned by telephone companies. In lieu of paying the centrally assessed personal property tax, a telephone company that is earning less than \$50 million annually may choose to pay a tax on its entire gross operating revenues. (Vt. St. Ann., Title 1 §§ 129, 132; Vt. St. Ann., Title 32 §§ 3803, 8521, 8522)	Vermont does not appear to impose a transfer tax at the state level.	No.
Virginia	Assessed by the State Corporation Commission Division of Taxation at original cost less depreciation (Va. Stat. §§ 58.1-2606, 58.1-3201, Sec. 58.1-3731)	Virginia imposes a recordation tax on consideration or actual value, whichever is greater, at the rate of \$.15 per \$100 AND a realty transfer tax on consideration at the rate of \$.50 per \$500.	No.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Utah	The PSC does not require companies providing strictly cellular services to obtain a certificate of public convenience before commencing operations in Utah. Utah Code Ann. § 54-4-25(1).	\$0.07 per month per radio communications access line or local exchange service switched access line. (Ut. Stat. Ann. 69-2-5.5) Proposed Senate Bill 221 to increase E-911 surcharge by 10¢/month ("State House Briefs," The Salt Lake Tribune, 2/27/98)	None
Vermont	The USF fund is levied on all retail telecommunications services provided to a VT address. The rate is 1.40% of total telecommunications service. The VPSB is assessed against telephone companies. The rate is .0045% of intrastate gross operating revenues from the preceding year.	None	None
Virginia	Virginia imposes a regulatory revenue tax on the gross receipts of public service corporations including telephone companies operating in Virginia. The tax is imposed at the rate of 0.2% of gross revenues. Va. Stat. §58.1-2660(2).	Wireless E-911 surcharge is administered by the state. (Va. St. Ann. 56-484.10) Wireless providers must collect \$0.75 per wireless telephone number from subscribers per month. (Va. Stat. Ann. 56-484.8)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Utah	UCA § 16-10a-1503	Does not apply to wireless providers (54-8b-10)	See Sales Tax (U.C.A. § 59-12-103)	The current rate is 1% of retail rates (Per informal conversation with the Utah Public Service Commission). The USF surcharge imposed by wireless providers must not (i) exceed more than 50% of fund revenues derived from surcharges to local exchange services; (ii) exceed \$0.07/month for local exchange services; (iii) exceed \$.005 per minute for all long distance type services. (U.C.A. §§ 54-8b-12, 54-8b-15)
Vermont	VSA § 15.03, \$100	None	See Sales Tax (32 V.S.A. 9771)	Wireless providers must contribute to USF fund at a max. rate of 2% of receipts from retail telecomm service. (30 V.S.A. § 7521; 7523; 7515)
Virginia	Va Code §13.1-759, \$25. Pursuant to Va. Code §13.1-615.1, every corporation shall be responsible for an entrance fee ranging from \$50 to \$2,500, depending on the number of authorized shares outstanding.	None	See Sales Tax (§ 58.1-603, Code)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Washington	n/a; See Business & Occupation Tax under Gross Receipts	6.5%. Wash. Rev. Code Ann. §82.08.020.	Yes	Business Occupations Tax: If taxpayer is a telecom. retailer it is taxed on .471% of gross receipts. If taxpayer is a wholesaler, it is taxed on .484% of gross receipts. Wash Rev. Code Ann. §§ 82.04.250; 82.04.270.
West Virginia	9%	6%. W.V. Code §11-15-3(b).	Not taxable if subject to Public Service Commission control. W.Va. Code § 11-15-8.	The telecommunications tax (gross receipts tax) is not imposed on wireless service. W.Va. Code § 11-13B-3(a).

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Washington	Assessed by the Washington State Department of Revenue, Property Tax Division, at 100% of true and fair value (Wash. Admin. Code, § 458-12-010, 458-12-005, 84.40.030, 84.12.270, 84.12.200)	Washington imposes an excise tax upon the sale of real property on the basis of the selling price. Rev. Code WA §82.45.060. The tax is imposed at the rate of 1.28% of the selling price.	No.
West Virginia	Assessed by the Board of Public Works at 60% of its true and actual value (WV Const., Art. X § 1b; W. Va. Code §§ 11-3-7a, 11-4-11, 11-5-3, 11-5-4, 11-6-7, 11-6-11; <i>Ohio Cellular RSA Limited Partnership v. Board of Public Works of the State of West Virginia</i> , 481 S.E.2d 722, 724(1996))	The transfer excise tax is imposed at the rate of \$1.10 for each \$500, or fraction thereof, of consideration paid or to be paid. W.V. Code §11-22-1. The tax is based on the consideration or value evidenced on the face of the document.	Domestic-graduated from \$20 on \$5,000 or less authorized capital stock to \$2500 on \$15,000,000 or more. Foreign-75% higher than above rates. Minimum \$250. No par stock valued at amount for which stock was issued but not less than \$25 per share. Business franchise tax: greater of \$50 or .75% (.70% for tax years beginning after June 30, 1997) of the value of taxpayer's capital

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Washington	N/A	State administered 911 fee does not apply to wireless (\$0.20 per access line per month). However, a wireless E-911 surcharge is administered by the state at 6% of gross income derived from the conduct of a "telephone business" (including wireless) within the city of Seattle, Washington. (Seattle Muni. Code § 5.48.050).	None
West Virginia	Cellular communication services provided by regulated telecommunication companies are not subject to Washington Utilities an transportation Commission regulation, unless the cellular provider is the only provider of voice grade, local exchange service to a given customer. Wash. Rev. Code Ann. § 80.36.370.	Wireless E-911 fee is administered by the state, and is \$0.75 per retail commercial mobile radio service subscription per month. (WV. Stat. Ann. 24-6-6b)	Business an Occupation Tax, is imposed on the total amount of gross receipts derived from a cellular company's business done within Washington or having nexus with Washington. Rate is 0.471%. Wash Rev. Code Ann. § 82.04.250.

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Washington	RCW § 23B.15.030, \$175 fee + \$30 admin. fee	Does not apply to wireless carriers. (WA St. Ann. 43.20A.725)	See Sales Tax (RCW §§ 82.04.040, 82.04.050, 82.08.020)	None
West Virginia	WVa Code § 31-1-5	None	See Sales Tax (§§ 11-15-2, 11 15-3, Code	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Wisconsin	7.90%	5%. Wisc. Stat. §§77.52(1); 77.52(2); 77.53.	Yes. 5%. Wis. Stat. § 77.52(2)(a)(5).	5.77% of total gross revenues for local exchange and toll service. Wis. Stat. § 76.38(8).
Wyoming	None	3% Wyo. Stat. §§39-6- 404(a); 39-6-418.	Yes. Wyo. Stat. § 39-6- 404(a)(iii).	None.

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Wisconsin	Cellular communications companies will not pay property taxes until the year 2001. (Wis. Stat. §§ 76.38, 76.82, 76.91)	A real estate transfer fee is imposed at the rate of \$.30 per each \$100 of value transferred. Wisc. Stat. §77.22(1).	No.
Wyoming	Assessed by Department of Revenue (as long as the value of the company's property in Wyoming exceeds \$2,000) at 11.5% of its fair market value (Wyo. St. § 39-1-101, 39-1-102, 39-2-201)	There do not appear to be any real estate transfer taxes imposed by Wyoming.	Domestic and foreign: graduated from \$25 on \$50,000 or less to \$200 on more than \$500,000 and not more than \$1,000,000, plus \$200 on each additional \$1,000,000 portion of corporate property and assets located an employed in Wyoming. Maximum tax, \$50,000 per year.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Wisconsin	Cellular providers are not subject to regulation by the Wisconsin PSC unless they are the sole provider of any specific telecommunications services within the geographic service area in which it is authorized to operate by the FCC. Where multiple providers operate within the geographic area, every provider is subject to regulation by the PSC if all subscribers to cellular services in the area constitute less than two percent of the population. Wis. Stat. §§ 196.202; 196.303.	None	None
Wyoming	N/A	Does not apply to wireless providers. (Wy. Stat. Ann. 16-9-102)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Wisconsin	Wis St §180.1503, \$100+. Note an additional \$2 per \$1,000 (or fraction thereof) of capital exceeding \$60,000 employed or to be employed in the state must be added to the initial \$100.	None	See Sales Tax (Wis. Stat. § 77.52)	USF may be imposed on wireless providers, but only if determined to be necessary by the PUC. Assessment is based on gross intrastate operating revenues from the provision of telecomm services. The % liability due by a provider is the ratio of that provider's intrastate gross telecomm revenues to the sum of the intrastate gross telecomm revenues for all contributory providers. The amount assessed to a given telecomm provider is the % liability of that provider under multiplied by the total amount to be collected. (Wi. Stat. Ann. 25.95; 196.218; 160.18)
Wyoming	WS §17-16-1503, \$100	Does not apply to wireless providers (Wy. St. Ann. 16-9-201)	See Sales Tax (W.S. § 39-6-404)	W.S. 1977 § 37-15-501



PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Alabama			(Rates reflect the standard rate and the cell site equip. rate)(Ala. Code §§ 11-51-90, 11-51-91, 11-51-200, 201, 202, 205, 206, 40-12-4)		
Jefferson County	None		1% or 0.375% on sales of tangible personal property or cell site equipment within the county		
Shelby County	None		2% or 0.375% on sales of tangible personal property or cell site equipment within the county		
St. Clair County	None		2% or 1% on sales of tangible personal property or cell site equipment within the county		
Walker County	None		2% or 0.75% on sales of tangible personal property or cell site equipment within the county		
Birmingham	None			3% Birmingham standard rate or 1% Birmingham cell site equip. rate on sales of tangible personal property within the city	None
Alaska					
Juneau Borough	None	The legislature has granted cities and boroughs the authority to levy sales or use tax on gross proceeds from sales within the cities and boroughs (Ak. St. § 29-45-650)	4% on all sales of tangible personal property and telecom services (charged to a billing address) in the borough or city; the borough and city are considered one for purposes of this tax. (Juneau Code § 69.05)		

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
Alabama				
Jefferson County		No	None	None
Shelby County		No	None	None
St. Clair County		No	None	None
Walker County		No	None	None
Birmingham	None	No	None	None
Alaska				
Juneau Borough		Yes	None	None

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LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX			911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	
Alabama				
Jefferson County	Generally, cellular telephone companies and paging companies are not considered to be public utility companies in Alabama (assessed by the Department of Revenue) and are therefore assessed locally at 20% of fair market value (AL ST §§ 40-7-15, 40-8-1)	Intangible personal property is not specifically defined, but the definition of taxable property includes certain intangible assets such as money, investments and shares of corporations. Also, the definition of tangible personal property includes items which have any "pecuniary value". Based on these definitions, certain intangible personal property would seem to be subject to property tax. (Al. St. § 40-1-1)	\$50 plus 1/20 of 1% of gross annual business in excess of \$20,000 (Ordinance No. 1, as amended by Ordinance Nos. 5,6,7,9,10,11, 12,13,14,15,16,17,33,1119,1147)	Does not apply to wireless
Shelby County	See above	N/A	N/A	Does not apply to wireless
St. Clair County	See above	N/A	N/A	Does not apply to wireless
Walker County	See above	N/A	N/A	Does not apply to wireless
Birmingham	See above	N/A	\$30 first year; thereafter, \$100 on 1st \$20,000 of gross receipts and 1/10 of 1% on gross receipts in excess of \$20K (Birmingham Business License Dept.)	Does not apply to wireless
Alaska				
Juneau Borough	Assessment based on 100% of the value of the property as of January 1, the tax rate is approximately \$14.49 per \$1000 (AK St. Tax Rep. (CCH) P 71-001) (Constitution of Alaska, Article X, Section 2; Ak. St. §§ 29.45.110, 29.71.800, 43.56.060)	Not subject to tax (Alaska Statute, Section 29.71.800)	N/A	50¢/month/local exchange access line if population > 100,000, otherwise \$0.75/month; however, does not apply to wireless (Alaska St. § 29.35.131)

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Alabama		
Jefferson County		
Shelby County		
St. Clair County		
Walker County		
Birmingham	\$8.50 per \$1000 value and tower must be approved by Zoning Dept. before permit is issued (Dept. of Planning & Zoning, Birmingham, Alabama); Owner of property where tower site is situated pays fee = 5% of gross income received during the past 12 months (Homewood City Ordinance 19-18, 10/3/96) (Birmingham surrounds Homewood City)	Wireless Comm. Ordinance Siting Tower Requirements & Lease land for City Property
Alaska		
Juneau Borough		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Juneau	None			4% on all sales of tangible personal property and telecom services (charged to a billing address) in the borough or city; the borough and city are considered one for purposes of this tax. (Juneau Code § 69.05)	None
Arizona					
Maricopa	None		0.5% on sales of telecom services charged to a billing address within the county		
Phoenix	None			4.7% on sales of telecom services (including wireless services) originating or terminating in the city and billed to a service address therein	None
Arkansas					
Pulaski	None		1% on sales of tangible personal property and telecom services within the county (including wireless services) (Ar. St. Ann. § 26-74-402, et. seq.)		
North Little Rock	None			0.5% (Effective 2/94) on sales of tangible personal property and telecom services within the city (including wireless services) (Ar. St. Ann. § 26-74-402, et. seq.)	None
California					
Los Angeles	None		1.25% on sales of tangible personal property within the county (Ca. Rev. & Tax Code § 7203.2)		0.5% Local Transportation Authority & Improvement Tax on sales of tangible personal property within the county (Ca. Reg. § 1821)

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	Yes	None	None
Juneau				
Arizona				
Maricopa		Yes	None	None
Phoenix	Subject to voter approval, counties and municipalities can levy any tax to fund economic development projects. The tax would be collected and administered by the local government (Ariz. St. § 14-174-103)	Yes	None	None
Arkansas				
Pulaski		Yes	None	None
North Little Rock	None	Yes	None	None
California				
Los Angeles		No	None	10% Utility Users Tax on charges for telecom services (including wireless services) billed to an address in the city (L.A. Muni. §§ 21.1, 21.1.3)

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Juneau	N/A	N/A	N/A	None
Arizona				
Maricopa	See State Assessment	N/A	N/A	Does not apply to wireless
Phoenix	N/A	N/A	N/A	See State 911
Arkansas				
Pulaski	See State Assessment	Exempt (Ark. St. Ann. § 26-3-302)	N/A	See State 911
North Little Rock	N/A	Exempt (Ark. St. Ann. § 26-3-302)	N/A	See State 911
California				
Los Angeles	See State Assessment	N/A	\$70.95/yr for 1st \$60k+\$1.18/yr for each add'l \$1k Business Tax (L.A. Muni. Code § 21.197)	See State 911

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Juneau	Anchorage zoning ordinances are currently being amended to encompass cellular towers; If a conditional Use Permit is required, a company requesting the permit will be liable for the public hearing expenses; Zoning fees range from \$500 to \$1500; and Building fees are based on the valuation of construction.	
Arizona		
Maricopa		
Phoenix	Permit required for towers greater than 55 feet and 200 pounds; no basic fees; other than general guidelines (i.e. setback = to twice the height) only subject to private lease agreements (Phoenix Planning Dept. and Zoning Enforcement); In Phoenix, a private property lease for tower/antenna placement was \$500 per month; In Scottsdale, a lease on city property is \$14400 per year for 5 years, with a 20% increase for each five year extension; In Sunnyslope, a 25 year lease was \$6000 for the first 10 years with a 20% increase thereafter; In Moonvalley, total lease fees were \$100,000.	Telecommunication Business License fee equal to 4% of gross income from telecom activity and/or permit fee equal to the actual cost of administration and renovation (SB 1148-HB 2575, HB 2486, State & Local Communications Report 2/6/98)
Arkansas		
Pulaski		
North Little Rock	Cellular Communications Zoning Ordinance forthcoming	
California		
Los Angeles		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Los Angeles	None			None	None
California					
San Francisco	None		1.25% on the sale of tangible personal property within the city (Ca. Rev. & Tax Code § 7203.2)		
San Francisco	None			None	None
Colorado					
Arapahoe	None		None		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	None	None
Los Angeles				
California				
San Francisco	0.25% San Francisco County Public Finance Authority + 0.5% San Francisco Trans. Authority + 0.5% Bay Area Rapid Transit District on sales of tangible personal property within the special district (Ca. Reg. § 1821)	No	None	None
San Francisco	None	No	None	7.5% Utility Users Tax imposed generally on monthly access charges to customers with billing addresses in the city (San Francisco Muni. Code § 703)
Colorado				
Arapahoe				None

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Los Angeles	N/A	N/A	Service \$106.43/year; Retail sales of tangible items \$110.86/year; + 3.75% surcharge on tax (L.A. Business License Dept.) (The greater of this or the payroll expense tax must be paid)	See State 911
California				
San Francisco	See State Assessment	N/A	\$12 for first \$10,000 of gross receipts, 1.23% for each additional \$1,000	See State 911
San Francisco	N/A	N/A	N/A	See State 911
Colorado				
Arapahoe	See State Assessment	N/A	N/A	28¢/month surcharge on cellular bills ("911 Charge Likely Soon for Cell Phones in Arapahoe," Rocky Mountain News, 9/20/97)

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Conditional Use Permit is required and an Environmental fee is imposed	
Los Angeles		
California		
San Francisco		
San Francisco	Permits vary with district; fees are based on construction costs with a minimum fee of \$1045 (S.F. Planning Dept., Planning Code §§ 227h & i); In Sacramento, a one time fee of \$15000 is imposed for placement of telecom antenna/tower and equipment on public property. Permits are issued for 10 years, with an annual rent ranging between \$15000 and \$21000 (depending on equipment size), plus a \$5000 request processing fee. Sacramento rates exceed private property rates which range between \$8000 and \$10000 per year.	
Colorado		
Arapahoe	\$500 Adams County Conditional Use Permit: (conditions: must be more than 300 ft. away from residential property; must obtain prior approval from Colorado Dept. of Transportation on a case by case basis; set back from property line = to height of tower)	

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Denver	None			3.5% on sales of tangible personal property and telecom services (including wireless services) that originate in, and are charged to an account in Denver (Denver Code § 53.25)	None
Connecticut	None		None		
Hartford	None			None	None
Hartford	None				
Delaware	None		None		
New Castle	None			None	None
Wilmington	None				
District of Columbia					
D.C. (Washington)	None				

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	Regional transportation district tax (Denver & surrounding cities) 6% on sales occurring within the district (does not apply to wireless communications) (CRS § 32-9-119(2), Rev. Bull. 90-3, 7/90); Scientific and Cultural Facilities District Tax (Denver & surrounding cities) 0.1% on sales of tangible personal property within district (RS 32-12-104); Metropolitan Football Stadium Tax/Baseball Park Tax (Denver & surrounding cities) 0.1% on sales of tangible personal property (CRS §§ 32-15-110, 32-14-104)	Yes, except special district taxes do not apply to wireless communications	None	None
Denver				
Connecticut				
Hartford				None
Hartford	None	No	None	None
Delaware				
New Castle				None
Wilmington	None	No	None	None
District of Columbia				
D.C. (Washington)				None

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Denver	N/A	N/A	\$1.12 per calendar month engaged in business (Telecommunications Business Tax) (Denver Rev. Mun. Code §53-400)	16¢-18¢/month/line ("Enhanced 911 May Increase Cell Phone Costs," Denver Business Journal, 2/14/97)
Connecticut				
Hartford	All property is locally assessed at 70% of its fair market value. However, personal property of telecommunications companies subject to Connecticut sales tax and used exclusively in rendering telecommunications services may elect to be subject to a special state property tax based upon the net book value of the assets, in lieu of the local property tax. (Conn. Gen. Stat. § 12-64, 12-71)	There is no statutory provision exempting intangible personal property from tax. However, the ad valorem tax only applies to real and tangible personal property. (Conn. Gen. Stat. § § 12-43, 12-59, 12-64, 12-71)	N/A	None
Hartford	N/A	N/A	N/A	None
Delaware				
New Castle	Locally assessed at the following ratios: The ratios are currently 100% of 1983 true value of money for New Castle County, 50% of 1974 true value of money for Sussex County and 60% of 1987 true value of money for Kent County (Del. Gen. Laws, tit. 9 §§ 8101, 8103, 8306)	Not subject to tax (Del. Gen. Laws, tit. 9 § 8103)	N/A	None
Wilmington	N/A	N/A	N/A	None
District of Columbia				
D.C. (Washington)	See State Assessment	N/A	N/A	None

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Denver		
Connecticut		
Hartford		
Hartford	Building Permit: \$16 per \$1000 of labor (Zoning Enforcement Dept.); Nextel leases property from the city of Enfield for the erection of its cellular antenna at a cost of \$1560 per month, with payments to increase 4% annually.	
Delaware		
New Castle		
Wilmington	Tower/Antenna Permit: \$10 per \$1000 of labor, with additional flat fee of \$10 for electrical work, (compliance reviews for permit) (Wilmington Dept. of Zoning)	
District of Columbia		
D.C. (Washington)		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Florida	None		0.5% on sales of tangible personal property and telecom services provided to customers with a billing address within the county. Tax does not apply to long distance services. (Fla. St. Ann. §212.054)		
Dade	None			None	None
Miami	None				
Georgia					
Fulton	1%, but none if a local sales tax is levied (Currently, no localities levy an income tax) (Ga. Code §§ 48-7-141, 149)		2% on gross receipts derived from the retail sale of tangible personal property and telecom services charged to a billing address within the county (Ga. Code § 48-8-85)		
Atlanta	1%, but none if a local sales tax is levied (Currently, no localities levy an income tax) (Ga. Code §§ 48-7-141, 149)			None	None
Hawaii					

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	SALES/USE TAX (cont'd)			
	Special District	Wireless Service	Gross Receipts	Utility User Fee
Florida			Shortfall Tax (Fla. St. Ann. §166.231)	
		No		None
Dade				
Miami	None	Yes	None	7% Public Service Tax on charges to customers for telecom service (including wireless service) provided to customers with a billing address within the municipality. Tax not imposed on long distance telephone service. Other services taxed at 6% (i.e. installation, etc.) (Fla. St. Ann. § 166.231; Code of Ordinances § 56-28)
Georgia				
Fulton	1% Metropolitan Atlanta Rapid Transit Authority Tax (MARTA Act § 25)	Yes (Ga. Code § 48-4-2)		None
Atlanta	None	No	None	None
Hawaii				

PCIA  
LOCAL TAX SPREADSHEET

PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
Florida				
	Locally assessed at 23.88% of just property value; in Dade County rates vary according to life of tangible property, due to towers and other tangible property (i.e. based on 10 year life) (Fla. St. Ann. § 196.001) (Florida Property Appraisal Dept.) To arrive at a just valuation, the property appraiser will take into consideration the following factors: the present cash value of the property, which is the amount a willing purchaser would pay a willing seller; the highest and best use to which the property can be expected to be put in the immediate future and the present use of the property; the location of the property; the quantity or size of the property; the cost of the property and the present replacement value of any improvements thereon; the condition of the property; the income from the property; and the net proceeds of the sale of the property.	Intangible personal property is subject to ad valorem taxation.(Fla. St. Ann. §192.001, 192.042)	N/A	50¢/month/line (up to a maximum of 25 access lines per account bill rendered); however, does not apply to wireless providers (Fl. St. § 365.171(13)(a)(1))
Dade				
	N/A	N/A	N/A	Does not apply to wireless
Miami				
Georgia				
	Locally assessed at 40% of its fair market value (Ga. St. § 48-5-3, 48-5-42.1)	The ad valorem tax on intangibles was repealed in March, 1996 for tax years beginning on or after January 1, 1996. (Georgia Act 524, Laws 1996)	N/A	\$1.50/month/cellular telephone (Ga. St. § 46-5-134)
Fulton				
	N/A	N/A	N/A	
Atlanta				
Hawaii				

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Florida		
Dade		
Miami	Current moratorium on acceptance of building permits related to cellular towers. Moratorium ends 10/15/98, at which time the Commission will vote on regulations pertaining to cellular tower permits and fees.	
Georgia		
Fulton	Tower Permit varies with location: Administrative Permit for commercial areas is \$50, and a Use Permit is required for residential areas (Fulton County Environment and Community Development Dept.)	
Atlanta		
Hawaii		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Honolulu	None	Counties authorised to impose a general excise and use surcharge of 0.5%. Currently no county imposes a sales or use tax) (Ha. Rev. St. § 46-16.7, 237-8.5, 238-2.5)	None		
Honolulu	None			None	None
Idaho					
Ada	None		None, imposed only in the following resort counties: Ketchum (1%), Lava Hot Springs (2%), and Sun Valley (2%) (Idaho Code § 63-2603), and limited to sales of tangible personal property and services taxable at the state level (does not apply to wireless services)		
Boise	None			None, but cities that derive a major portion of their economic well being from tourism may impose a sales tax on all sales subject to the state sales tax, if approved by 60% of the voters. (Idaho Code §§ 50-1044, 1046, 1047, 63-2602, 2603, 2607, 69-4917B)	None
Illinois					
Cook	None		1% on sales of tangible personal property and certain services, but not telecom services (35 ILCS § 120/2)		

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	SALES/USE TAX (cont'd)			
	Special District	Wireless Service	Gross Receipts	Utility User Fee
Honolulu				None
Honolulu	None	No	None	None
Idaho				
Ada		No		None
Boise	None	None (Idaho Code § 63-3612, Idaho admin. R. & Regs. 35.01.02.301.02)	None	None
Illinois				
Cook	0.75% of telecomm. equip.: Regional Transportation Authority (70 ICLS 3615/4.03); 0.25%: Metro East Mass Transit District (70 ICLS 3720/4)	No		None

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX			Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles			
Honolulu	All real property of cellular telephone companies is subject to property tax in Hawaii, unless a specific exemption is applicable, while personal property is exempt from property taxation. However, a cellular telephone company that is subject to the public utility tax on its gross receipts is also exempt from real property tax in Hawaii. The cellular company must apply annually to the county assessor in order to qualify for the exemption. (Ha. Rev. St. §§ 239-1, 239-3, 239-4, 239-5, 246-1, 246-2, 269-1) All real property is locally assessed at 100% of its fair market value (National Property Tax Manual, Western Region, Section 603, Vertex, July, 1994)	Not subject to tax (Ha. Rev. St. § 523A-1)		N/A	State administered, does not apply to wireless
Honolulu	N/A	N/A		N/A	None
Idaho					
Ada	The State of Idaho does not consider cellular telephone companies to be public utility companies. Therefore, as a general rule, the property of a cellular telephone company is locally assessed by the county where the property is located. However, it is our understanding that a special exception exists for US West, whose property is centrally assessed by the state. All property is valued at 100% of its market value.	N/A		N/A	75¢/month/line (does not apply to wireless)
Boise	N/A	N/A		N/A	None
Illinois					
Cook	Locally assessed at 33 1/3% of fair cash value (Ill. Const., Art. IX, §§ 4,5; Ill.Rev. St. ch. 35 §§ 200/1-130, 200/24-5, 200/1-50, 200/9-215, 200/9 225, 200/9-145)	Not subject to tax (Ill.Rev. St. ch. 35 § 200/24-5)		5% (Municipal Code § 8-11-2)	None