



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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STATE (LOCALITY)	PROPERTY TAX			
	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
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)

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Alabama		
Jefferson County		
Shelby County		
St. Clair County		
Walker County		
Birmingham	<p>\$8.50 per \$1000 value and tower must be approved by Zoning Dept. before permit is issued (Dept. of Planning &amp; 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)</p>	<p>Wireless Comm. Ordinance Siting Tower Requirements &amp; Lease land for City Property</p>
Alaska		
Juneau Borough		

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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)

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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)

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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

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	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.	
Juneau		
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		

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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		

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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

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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)

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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)	

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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					
Hartford	None		None		
Hartford	None			None	None
Delaware					
New Castle	None		None		
Wilmington	None			None	None
District of Columbia					
D.C. (Washington)	None				

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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				
				None
Hartford				
	None	No	None	None
Hartford				
Delaware				
				None
New Castle				
	None	No	None	None
Wilmington				
District of Columbia				
D.C. (Washington)				None

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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

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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)		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Florida					
Dade	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)		
Miami	None			None	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					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	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				

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STATE (LOCALITY)	PROPERTY TAX			911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	
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				
Miami	N/A	N/A	N/A	Does not apply to wireless
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				
Atlanta	N/A	N/A	N/A	
Hawaii				

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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		

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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)		

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		SALES/USE TAX (cont'd)		
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
				None
Honolulu				
Honolulu	None	No	None	None
Idaho				
Ada		No		None
	None	None (Idaho Code § 63-3612, Idaho admin. R. & Regs. 35.01.02.301.02)	None	None
Boise				
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

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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

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Honolulu	Depends on the district: building permit; shoreline area permit; special area management use permit; conditional use permit type one; etc. (Fee information is forthcoming)	None
Honolulu		
Idaho		
Ada		
Boise	Conditional Use Permit (if over 70 feet): \$265; Zoning Certificate (if under 70 feet): \$45; New ordinance will change current requirements (i.e. zoning certificates will be eliminated) (Boise City Zoning & Planning)	
Illinois		
Cook		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Chicago	None			1% on sale of tangible personal property and service subject to state ROT & SOT (does not apply to telecom services)	None
Indiana Johnson	None		None		
Indianapolis	None			None	None
Iowa Polk	None		1% on gross receipts from the sale of telecom services, including wireless services billed to a service address within the county (Iowa Code § 422B.8)		
Des Moines	None			None (A city may only impose a tax on or before 1/1/98 if the city's corporate boundaries include areas of two counties, and the city residents only live in one county, which elected to impose the local option tax. (Iowa Code § 422B.8)	None
Kansas					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	Either occupation tax of 5% (Municipal Code § 8-11-2), or telecommunication tax of 5% (Municipal Code § 8-11-17)	None
Chicago				
Indiana				
Johnson				None
	None	No	None	None
Indianapolis				
Iowa				
		Yes		None
Polk				
	None	No	None	None
Des Moines				
Kansas				

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STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Chicago	N/A	N/A	5% of the gross charge for such telecommunications purchased at retail from a retailer (Chicago Telecommunications Tax) (Chicago Municipal Code § 3-70 030)	\$1.25/month imposed on cellular users; (A lawsuit was recently filed against the city, claiming that the city does not have the authority to impose the \$1.25 fee charged to mobile phone users.) (Chicago Tribune 8/16/97)
Indiana Johnson	See State Assessment	N/A	N/A	None
Indianapolis	N/A	N/A	N/A	70¢/month/line or cellular phone (May increase to \$1.90 after 8/10/98 meeting of County Commissioners) ("Tax On Phone Bills Could Increase," The Indianapolis Star, 6/23/98)
Iowa Polk	N/A	N/A	N/A	None
Des Moines	Locally assessed at 100% of actual value (Ia. Code §§ 441.17, 441.21)	Local assessments, including those of cable and cellular companies, may not include intangible values. The intangible cellular license, as well as any computer software owned by a cellular company is not taxable for property tax purposes. (Michigan Wisconsin Pipe Line Company v. Iowa State Board of Tax Review, Supreme Court of Iowa, May 22, 1985, No. 84-1240; Heritage Cablevision v. Board of Revenue of the City of Mason City, 457 N.W.2d 594 (Iowa 1990))	N/A	50¢/month/line (Minimum of 50¢ surcharge to be imposed on cell phones, beginning on or about 1/1/99) ("Safety To Cost Cell Phone Owners," The Des Moines Register, 5/16/98) (Ia. Stat. Ann. 34A.2)
Kansas				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Tower Permit \$50-\$500; Fence Permit (if over five feet) \$100; Building for controls - minimum \$75; If tower built in concrete, construction fee of \$12.10; Control building/box concrete slab is approximately \$12.10; Zoning fee \$50	
Chicago		
Indiana		
Johnson		
Indianapolis	Indianapolis has not incorporated antenna/tower fees into its municipal code; Metropolitan Dept. of Planning and Zoning	
Iowa		
Polk	Information is forthcoming	
Des Moines		
Kansas		

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SALES/USE TAX

STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Wichita	None		2% on gross receipts from the sale of telecom services that originate or terminate in the county and are billed to a service address therein (Kan. St. Ann. §§ 12-187, 189)		
Wichita	None			None	None
Kentucky					
Bullitt & Jefferson	None, <i>but see</i> Business Occupation License Tax		None		
Louisville	None, <i>but see</i> Business Occupation License Tax			None	None
Louisiana					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes		None
Wichita				
Wichita	None	No	None	
Kentucky				
Bullitt & Jefferson			3% Utility Gross Receipts License Tax imposed by school districts in Bullitt County on receipts from the provision of telecommunication services within the county (including wireless services) (Ky. Rev. St. Ann. § 160.613)	None
	None	No		None
Louisiana	Louisville			

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PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
	Locally assessed at 25% of its fair market value in money (KS Const. Art. 11 § 1; Kan. St. Ann. §§ 79-1411b, 79-1412a, 79-101, 79-501, 79-1439)	Counties are authorized to impose a tax upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in the county. The rate of tax may be 0.125% of total gross earnings, or any multiple thereof but not exceeding 0.75%, derived during the tax year of the taxpayer ending during the preceding calendar year. Cities and townships are also authorized to levy a tax upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in the city or township. The rate of tax may be 0.125% of total gross earnings, or any multiple thereof but not exceeding 2.25%, derived during the tax year of the taxpayer ending during the preceding calendar year (Kan. St. Ann. §§ 12-1,101 through 12-1,109, 79-3109)	N/A	Does not apply to wireless
Witchita	N/A	N/A	N/A	Does not apply to wireless
Kentucky	See State Assessment	See State Assessment	2.2% on net profits from activities conducted in the county (combined rate in Louisville & Jefferson County (1.25% for the City of Louisville or Jefferson County, depending upon where the taxable amounts were earned; 0.2% for mass transit purposes; plus 0.75% for public school boards in Jefferson County, including Louisville) (Ky. Rev. St. Ann. §§ 92.281, 91.200, 160.482, 160.483)	Does not apply to wireless
Bullitt & Jefferson	N/A	N/A	See above	Does not apply to wireless
Louisville				
Louisiana				

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Information is forthcoming	
Witchita		
Witchita		
Kentucky		
Bullitt & Jefferson	Information is forthcoming	
Louisville		
Louisiana		

PCIA  
LOCAL TAX SPREADSHEET

SALES/USE TAX

STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Jefferson Davis Parish New Orleans	None		2% on sales of tangible personal property and intrastate/intraparish telecom services billed to a billing address in the parish. (La. Rev. St. Ann. § 33.2721.7(A)) Note, however, localities are prohibited from taxing telecom services not in effect on July 1, 1990 (La. Rev. St. Ann. § 47.301(14))		
Maine Cumberland	None		None		
Portland	None			None	None
Maryland Anne Arundel	None		8% on residential, commercial and industrial local exchange service originating within the county (Anne Arundel Code § 7-406)		
Baltimore	None			12% on the gross sales price of all sales of telephone and pager services to persons in the city, and local exchange service originating in the city. Approval to extend the tax to wireless service is anticipated (Baltimore Code Art. 28 § 55)	None
Massachusetts Essex	None		None		

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	SALES/USE TAX (cont'd)			
	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes (La. Rev. St. Ann. § 47.301(14))		None
Jefferson Davis Parish				
New Orleans	None	No	None	None
Maine				
Cumberland				None
	None	No	None	
Portland				
Maryland				
Anne Arundel		No		None
	None	See sales & use tax	None	None
Baltimore				
Massachusetts				
				None
Essex				

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Jefferson Davis Parish New Orleans	The parish assessors assess all the taxable property of a cellular communications company situated in their parish. Real property is reappraised and reassessed at least four years. Personal Property is reappraised and reassessed every year. LA R.S. 47 § 1957. LA Reg. § 121.	The Louisiana Constitution exempts most intangible personal property from property taxation. LA Const. Art. 7, § 21.	N/A	Caddo Parish: Emergency Telephone Surcharge of 1\$ per cellular telephone number; St. Tammy Parish: Emergency Telephone Surcharge of 60¢/month/cellular telephone number (La. Stat. Ann. 33:9106)
Maine Cumberland	N/A	N/A	N/A	None
Portland	Real property of telecommunications companies is assessed at the local level. Non-telecommunications personal property or telecommunications personal property owned or leased by a person who is not a telecommunications business is assessed by the municipal assessor in the municipality where the property is located on the assessment date. Maine Revised Statutes, Section 457(4).	The Maine Constitution authorizes the legislature to impose a property tax on intangible personal property. Currently, there is no statutory provision imposing property tax on intangible personal property. Maine Constitution, Article IX, Section 8.	N/A	None
Maryland Anne Arundel	The county supervisor assesses the real property of cellular communications company. Maryland Annotated Code, Property Tax Article, Section 8-104.	Intangible personal property is not subject to assessment and property tax. Maryland Annotated Code, Property Tax Article, Section 6-101(b).	N/A	See State 911
Baltimore	N/A	N/A	N/A	None
Massachusetts Essex	N/A	N/A	N/A	None

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Information is forthcoming	
Jefferson Davis Parish		
New Orleans	Sprint leases Gonzalez City property for its towers at \$14400 per year for 5 years.	
Maine		
Cumberland	Permit application fees are \$750	
Portland		
Maryland		
Anne Arundel		
Baltimore	Permit: \$45 for tower between 0-50 ft, \$50 for tower between 50-100 feet, \$75 for tower over 100 feet, and \$10 per \$1000 of the cost of construction (Dept. of Planning Engineers)	
Massachusetts		
Essex	Sprint Spectrum leases property from Halbrook County for its antennas, at a lease rate of \$28500, broken down as follows: \$8750 in filing fees, \$8750 in refundable review fees, \$1000 in landscaping fees and a \$10000 bond. Putnam County leases a city water tower for placement of a cellular antenna. The lease terms require \$1150 per month for 5 years with five successive five year renewal periods.	

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LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Boston	None			None	None
Michigan Oakland	None		None		
Detroit	None			None	None
Minnesota Dakota	None		None		
Minneapolis	None			5% on sales of tangible personal property and certain services, including telecom services originating and terminating within the city and billed to a billing address there (Mn. Muni. Code ch. 396, Laws 1986)	None
Mississippi	None		None		
Madison	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
Boston				
Michigan				
Oakland				None
	None	No	None	5% on amounts paid for intrastate telephone service that originates and terminates in the state and is billed within the city. Does not currently apply to wireless service (Mi. St. Ann. § 141.1152)
Detroit				
Minnesota				
Dakota				None
	None	Yes	None	None
Minneapolis				
Mississippi				
				None
Madison				

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles	License Tax	911 Fee (locally administered)
	The local assessing officials for each city or town value and assess the real property of telephone companies, including cellular providers. Commercial real estate, including property of cellular providers, is classified as "Class three, commercial" property. There are four classes of real property, each of which is responsible for a fixed percentage of the total tax burden. Massachusetts General Laws, Chapter 59, Section 2A.	Intangible personal property is exempt from property tax. Massachusetts General Laws, Chapter 59, Section 5, Clause 24.	N/A	None
Boston				
Michigan				
Oakland	N/A	N/A	N/A	None
	For property tax purposes cellular companies are not considered to be public utilities. As a result cellular companies property are assessed at the local level. MI ST §§ 209.104, 211.10(1), 211.18; Michigan Assessor's Manual.	Intangible personal property is exempt from property tax. MI ST § 211.9e.	N/A	Locally administered 911 fee does not apply to wireless providers (Mi. Stat. Ann. 484.1102); Potential 4% surcharge on monthly telephone charges to fund 911 (subject to voter approval) ("Pro/Con: Oakland County's 911 Service," The Detroit News, 4/28/98); Potential 65¢ on monthly cellular telephone bills to fund 911 in Kent & Ottawa Counties (subject to voter approval) ("Locator Place Aims At Cell Phones," The Grand Rapids Press, 3/19/98)
Detroit				
Minnesota				
Dakota	N/A	N/A	N/A	None
	The local assessing officials for each township assess the taxable property (real property) of a cellular company. Property is assessed at its market value and then divided into various classes for purposes of taxation. MN ST. §§ 273.11, 273.01, 273.08.	All intangible personal property, including cellular licenses, is exempt from taxation in the State of Minnesota. MN ST § 272.02.	N/A	None
Minneapolis				
Mississippi				
	N/A	N/A	N/A	County administered 911 fee applies to wireless carriers and is imposed at a rate not exceeding \$1 per residential customer line and \$2 per commercial customer line. Cellular users pay the residential rate. (Ms. Stat. Ann. 19-5-303)
Madison				

**PCIA  
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Antenna Building Permit (if change occupancy of building): \$50; plus a cost of construction fee: \$7 per \$1000 for 1st \$100000, and \$10 per \$1000 thereafter; Towers subject to cost of construction fee (See antenna fee). (Boston Dept. of Planning & Zoning)	
Boston		
Michigan		
Oakland		
Detroit	Information is forthcoming	
Minnesota		
Dakota		
Minneapolis	Conditional use permit in industrial areas (max height of 165 feet & set-back of 75% of tower height): fee of \$225 plus legal & consulting costs incurred by the city of New Hope (New Hope is 20 minutes northwest of Minneapolis)	
Mississippi		
Madison		

PCIA  
LOCAL TAX SPREADSHEET

		SALES/USE TAX			
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Jackson	None			None	None
Missouri					
St. Louis	None		1.75% on sales of tangible personal property and intrastate telecom services originating and terminating in the state and charged to a billing address in the county (R.S.MO. 67.505) (A number of special district taxes are authorized in various counties, and are incorporated into the county rate) (R.S.MO. 67.550, et. seq.)		
St. Louis	None			2.625% on sales of tangible personal property and intrastate telecom services originating and terminating in the state and charged to a billing address in the city (R.S.MO. 94.510)	None
Montana					
Yellowstone	None		None		
Billings	None			None	None
Nebraska					
Lancaster	None		Effective 7/1/98, counties may levy special sales/use taxes in unincorporated areas of the county. None are currently in place. (Ne. St. § 13-319)		

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LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	None	None
Jackson				
Missouri				
St. Louis		Yes		None
St. Louis	None	Yes	None	None
Montana				
Yellowstone				None
Billings	None	No	None	
Nebraska				
Lancaster				None

PCIA  
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Jackson	The Mississippi State Tax Commission does not treat a cellular provider as a public utility or telephone company for purposes of property tax. Therefore, property of cellular telephone companies is assessed by local assessors. Per conversation with Bob Dampier, Director of Public Utilities, Mississippi State Tax Commission.	The Legislature has exempted nearly all intangible property. Cash on hand, certain loans yielding more than 6%, and banking capital remain taxable. Property Assessments, Rules and Regulations, revised July 1, 1970, page 9; MS ST §§ 27-35-35, 27-35-33, 27-31-1, 27-35-31.	N/A	None
Missouri				
St. Louis	N/A	N/A	N/A	None
St. Louis	All taxable property of cellular communication companies is annually assessed at the local level. MO R.S. §§ 137.115, 137.016.	Intangible personal property is exempt from property tax. MO R.S. § 137.075	N/A	Locally administered 911 fee does not apply to wireless (\$0.75 per access line per month or 15% of the tariff local service rate, whichever is higher). (Mo. Stat. Ann. 190.305)
Montana				
Yellowstone	The Department of Revenue annually values and assesses the property of cellular providers. The Department assesses the property of cellular telephone companies in the taxing jurisdiction where the property is located on the assessment date. Local assessor appraisal assessment staff are utilized by the Department to perform the assessment work. Montana Annotated Code, Sections 15-8-101, 15-8-408, 15-8-409.	Certain types of intangible personal property are exempt from property tax including debt secured by mortgage, money and credits, moneyed capital (which includes bonds, notes, and other evidences of indebtedness), bank shares, and stocks of a company or corporation when the property of the company or corporation is within the state and has been taxed. Montana Annotated Code, Sections 15-6-201(1)(f), 15-6-204, 15-6-703, 15-1-101(o).	N/A	None
Billings	N/A	N/A	N/A	None
Nebraska				
Lancaster	The county assessors value all nonoperating property of any public service entity, including cellular companies. NE ST § 77-801.	Intangible personal property, other than the franchise value, is exempt from property tax. NE ST § 77-201; NE Reg. 43-004.	N/A	None