



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

AMY TONG
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

New 988 Surcharge and Rates for the 911 and 988 Surcharges Effective January 1, 2023

Beginning January 1, 2023, telecommunication service suppliers and sellers of prepaid mobile telephony services (MTS) are responsible for collecting, reporting, and paying the new 988 surcharge imposed on the following:

- Each access line for the month or partial month a service user subscribes with a service supplier.
- Each retail purchase of prepaid MTS in California.

This new surcharge does not affect the Local Prepaid Mobile Telephony Services Collection Act. Sellers will continue to report local charges on the *Prepaid MTS Return*.

New 988 surcharge reporting

We have updated the *Emergency Telephone Users Surcharge Return* and the *Prepaid MTS Return* to include the 988 Surcharge. These changes are effective for the reporting periods beginning January 1, 2023.

Billing surcharges as single-line-item

You may combine the 911 and 988 surcharges into a single-line item on your billings, sales invoices, or receipts. If you choose to combine the surcharges, the single-line item must be labeled as “911/988 surcharge.”

Surcharge rates and determination

Surcharge	Rate	Effective
911	30 cents (\$0.30)	January 1, 2023, through December 31, 2023
988	8 cents (\$0.08)	January 1, 2023, through December 31, 2024

The California Governor's Office of Emergency Services (Cal OES) is responsible for determining the 911 and 988 surcharge rate amounts by October 1 and the rates are effective on January 1 of the following year.

If you have questions regarding the surcharge rates, please visit the Cal OES website at www.caloes.ca.gov.

For more information

Please visit our online *Tax Guide for Sellers of Prepaid Mobile Telephony Services and Telecommunication Service Suppliers* for more information about the 911 and 988 surcharges at <https://www.cdtfa.ca.gov/industry/seller-servicesupplier.htm>, or call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. For details about the legislation see [Assembly Bill 988](#) (Stats. 2022, ch. 747).

Visit our website at www.cdtfa.ca.gov/subscribe/ to subscribe to our email lists and receive the latest news including newsletters, tax and fee updates, and other announcements.