



SPECIAL NOTICE

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

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS:
711

Changes to the Emergency Telephone Users (911) Surcharge Effective January 1, 2020

Beginning January 1, 2020, service suppliers will collect the Emergency Telephone Users (911) Surcharge based on:

- Each **access line** a service user subscribes for use in California each month or partial month.
- Each **purchase** of prepaid mobile telephony services (MTS) by a prepaid MTS consumer for each **retail transaction** in California.

The California Legislature recently passed Senate Bill 96 (Stats. 2019, ch. 54), which changes the 911 Surcharge from a percentage-based surcharge to a flat rate surcharge amount.

911 Surcharge Rate

The California Governor's Office of Emergency Services (Cal OES) is responsible for determining the surcharge rate amount annually by October 1 each year and the rate is effective on January 1 of the following year. We will notify you when the 911 Surcharge rate is available. The 911 Surcharge rate amount will not exceed \$0.80 per access line or retail transaction. If you have questions regarding the 911 Surcharge rate, please visit the Cal OES website at www.caloes.ca.gov.

All Returns Will Be Filed Monthly

Service suppliers that are currently filing 911 Surcharge returns on a quarterly or annual basis will be changed to a monthly basis beginning with the January 2020 reporting period. Additional filing information will be provided in a separate notice.

Helpful Terms

Below are some helpful terms related to the changes to the surcharge.

Service Supplier

A service supplier is any person supplying an access line to a service user in this state.

Service suppliers that sell prepaid MTS are required to collect the 911 Surcharge from their prepaid consumers on each retail transaction.

Service User

A service user is any person that subscribes for the right to utilize an access line in this state.

Access Line

An "access line" means any of the following:

- A wireline communication service line.
- A wireless communications service line, excluding prepaid wireless.
- A VoIP service line.

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Prepaid Mobile Telephony Services

“Prepaid mobile telephony services” means the right to use a mobile device for mobile telecommunications services or information service, or both telecommunications services and information services, that must be purchased in advance of usage in predetermined units or dollars.

For more information

Additional information can be found on our Emergency Telephone Users Surcharge webpage at www.cdtfa.ca.gov/taxes-and-fees/emergency-tele-users-surcharge.htm. The webpage will be updated as more information becomes available.

If you have any questions regarding this notice, please call our Customer Service Center at 1-800-400-7115 (CRS:711), and select the option for *Special Taxes and Fees* from the main menu. Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m., (Pacific time), except state holidays.