

Section 14

911 Emergency Telephone System Tax and Cellular Phone Tax, 1999

Section §58.1-3813 of the *Code of Virginia* allows any city, county, or town which has established or will establish an enhanced 911 emergency telephone system to impose a special local tax on the consumer of telephone services. No such tax may be imposed on federal, state, or local government agencies. Any such tax imposed under this section shall be utilized solely for the initial capital, installation, and maintenance costs of the emergency telephone system. For the purpose of compensating the telephone utility for accounting and remitting the tax levied by this section, such telephone utility shall be allowed 3 percent of the amount of the tax due. For the City of Bedford, the counties of James City, Lancaster, Mecklenburg, Surry, and York, and the Town of Colonial Beach, the surcharge for a 911 emergency telephone system is the only utility consumers' tax that each locality reported imposing (consumers' utility taxes are covered in section 13).

Section §58.1-3812 authorizes localities to extend the consumer utility tax collection responsibilities to all providers of cellular phone and other mobile telecommunication services.

Table 14.1 provides the 1999 special tax rates for enhanced 911 emergency telephone service for the 39 cities, 80 counties, and 34 towns that report imposing this tax. The tax ranges from \$0.26 per month in Norton City to \$3.00 per month in King William, Essex, and Cumberland counties.

The second column of **Table 14.1** lists the cellular phone tax rate of each locality. Twenty cities and 19 counties reported imposing some sort of levy in 1999. Ten of the responding towns also reported such a tax. This surcharge amounts to roughly \$3.00 in most localities, but ranges anywhere from \$3.00 to \$30.00.

Table 14.1
911 Emergency Telephone System Tax and Cellular Phone Tax, 1999

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
Cities	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	0.25 per line	N/A
Bedford	2.00	N/A
Bristol	0.65	N/A
Buena Vista	1.77	10% of 1st \$100
Charlottesville	1.04	10% of 1st \$30
Chesapeake	1.95	N/A

Colonial Heights	1.00 per station	N/A
Covington	0.76	N/A
Danville	N/A	3% of 1st \$30
Emporia	Max. amount allowed by state	N/A
Fairfax	0.88 per line	N/A
Falls Church	1.00	N/A
Franklin	2.00	10% not to exceed \$30 per month
Fredericksburg	0.90	R: 10% of 1st \$300 CI: 20% of 1st \$2,500
Galax	1.00	N/A
Hampton	2.50 per line	10% of 1st \$30
Harrisonburg	1.44	10% maximum \$3
Hopewell	2.00	N/A
Lexington	1.00 per line	20% on 1st \$15
Lynchburg	1.44 per line	10% of 1st \$30
Manassas	0.80	N/A
Manassas Park	1.25	N/A
Martinsville	1.67 per line	R: 10% of 1st \$30
Newport News	2.35	10% of 1st \$30
Norfolk	2.20	10% of 1st \$30
Norton	0.26	\$3.00 per line
Petersburg	1.18	N/A
Poquoson	2.50	N/A
Portsmouth	1.50	10%
Radford	0.55	20% of 1st \$75
Richmond	2.00	10% of 1st \$30
Roanoke	1.45 per line	10% of 1st \$30
Salem	0.90	N/A
Staunton	2.15	N/A
Suffolk	1.75	10% of 1st \$30

N/A Not applicable.

* Key to abbreviations

R: Residential

C: Commercial

I: Industrial

Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
Cities (continued)		
Virginia Beach	1.62	10% of the first \$30 of monthly bill
Waynesboro	0.70	N/A
Williamsburg	1.00	N/A
Winchester	0.95 per line	\$1.45 per line
Counties		
Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Accomack	1.00 per line	N/A
Albemarle	1.39 per line	10% of 1st \$30
Alleghany	0.30 per line	N/A
Amelia	1.00	N/A
Amherst	1.00	10% of 1st \$30
Arlington	1.60 per line wireless 0.75 per E911 surcharge	...
Augusta	2.00	N/A
Bedford	2.00	10% of 1st \$10
Botetourt	1.75	N/A
Brunswick	2.00	N/A
Buckingham	0.55	N/A
Campbell	1.60	\$3.00
Caroline	1.25	N/A
Carroll	1.00	N/A
Charles City	2.00	N/A
Charlotte	2.00	N/A
Chesterfield	2.00 per line	10% of 1st \$30
Clarke	2.00	N/A
Culpeper	1.59	N/A
Cumberland	3.00	N/A
Dinwiddie	0.55	N/A
Essex	3.00	N/A
Fairfax	1.75 per line	N/A
Fauquier	2.00 per line	10% of 1st \$30
Foyd	0.80 per line	20% of 1st \$15
Fluvanna	N/A	10% of 1st \$15
Franklin	0.80	10% of 1st \$30
Frederick	1.25	N/A
Giles	1.50	...
Gloucester	1.35	...

N/A Not applicable.

... No response provided.

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Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
Counties (continued)		
Goochland	1.00	N/A
Grayson	1.00	N/A
Greene	2.00	N/A
Greensville	1.10	N/A
Halifax	0.40	...
Hanover	1.00 per line	N/A
Henrico	1.00 per line	10% of 1st \$30
Henry	0.72	N/A
Isle of Wight	1.00	N/A
James City	1.20	N/A
King George	2.00	N/A
King William	3.00	N/A
Lancaster	0.80	N/A
Loudoun	2.00	N/A
Louisa	0.5%	N/A
Lunenburg	1.50	N/A
Madison	N/A	10% of 1st \$30
Mecklenburg	2.75	N/A
Montgomery	0.35	R:10% of 1st \$30
Nelson	2.00	N/A
New Kent	2.42	N/A
Northumberland	1.30 per line	N/A
Nottoway	1.12	N/A
Orange	1.25	N/A
Page	1.25	N/A
Patrick	1.96	N/A
Pittsylvania	1.50	N/A
Powhatan	1.25	N/A
Prince Edward	0.49	10% of 1st \$25
Prince George	0.64	N/A
Prince William	1.18	10% of 1st \$30
Pulaski	0.42	N/A
Rappahannock	1.50	N/A
Richmond	1.95 per line	N/A
Roanoke	1.46	10% of 1st \$30
Rockbridge	1.25	N/A
Rockingham	0.70	N/A
Shenandoah	1.70	N/A
Smyth	1.50	N/A
Southampton	0.69	10% of 1st \$30

N/A Not applicable.

... No response provided.

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Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
Counties (continued)		
Spotsylvania	1.00	10% of 1st \$30
Stafford	2.50	10% of \$30
Surry	2.00 per line	N/A
Sussex	2.17 per line	N/A
Tazewell	1.50 per service connection	N/A
Warren	1.00 per line	N/A
Washington	0.65	N/A
Wise	1.00	N/A
Wythe	1.75	10% of 1st \$300
York	2.18	N/A
Towns	Note: Towns that responded "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.	
Altavista	1.60	N/A
Amherst	1.00	N/A
Ashland		R: 10% of 1st \$10 C: 10% of 1st \$100
Blacksburg	1.41	10% of monthly charge, \$3 per month maximum
Boydton	1.50	N/A
Chase City	2.00	N/A
Chilhowie	Imposed by Smyth Co.	N/A
Chincoteague	1.00 per line	N/A
Christiansburg	0.50	10% of the first \$30
Coeburn	0.26 per line	N/A
Colonial Beach	1.50 per line	N/A
Dayton	Imposed by Rockingham Co.	N/A
Dublin	0.42	N/A
Farmville	0.49	20% of 1st \$15
Fries	1.00	N/A
Glade Spring	0.69, imposed by Washington Co.	N/A
Goshen	1.25, imposed by Rockingham Co.	N/A
Kenbridge	0.50	N/A
Lawrenceville	2.00	N/A
New Market	1.70 per line	10% of 1st \$15
Onancock	0.75	N/A
Orange	Imposed by Orange Co.	N/A
Pearisburg	Imposed by Giles Co.	N/A
Pulaski	0.42 per line	10% of 1st \$15
Ridgeway	Imposed by Henry Co.	N/A

N/A Not applicable.
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Table 14.1 (continued)

Locality	Emergency 911 Monthly Tax Rate (\$)	Cellular Phone Tax Rate
Towns (continued)		
Remington	N/A	10% of 1st \$30
Rocky Mount	N/A	10% of 1st \$30
Saltville	1.50	N/A
Shenandoah	1.25	N/A
South Boston	1.20	10% of 1st \$30
Vinton	1.00 per line	10% of 1st \$30
West Point	1.55 per service	N/A
Wise	0.26	N/A
Wytheville	1.00	N/A
<small>N/A Not applicable. * Key to abbreviations</small>		
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