

## Section 15

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### 911 Emergency Telephone System Tax, 2001

Section §58.1-3813 of the *Code of Virginia* allows any city, county, or town that 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.

In 2000, the General Assembly passed a bill authorizing an additional charge to support wireless E-911 activity by establishing a monthly surcharge of \$0.75 for the use of each cellular phone. This tax is a state tax, collected by each mobile service provider from each customer.

**Table 15.1** provides the year 2001 special tax rates for enhanced 911 emergency telephone services for the 38 cities, 83 counties, and 21 towns that report imposing this tax. The tax ranges from \$0.26 per month to \$3.00 per month.



**Table 15.1**  
**911 Emergency Telephone System Tax, 2001**

Locality	Monthly Tax Rate (\$) Per Line
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" are excluded.
Alexandria	0.50
Bedford	2.00
Bristol	0.65
Buena Vista	1.77
Charlottesville	1.04
Chesapeake	1.95
Colonial Heights	1.00
Covington	0.30
Emporia	2.00
Fairfax	0.88
Falls Church	1.00
Franklin	3.00
Fredericksburg	0.90
Galax	1.00
Hampton	2.50
Harrisonburg	1.44
Hopewell	2.00
Lexington	1.00
Lynchburg	2.00
Manassas	1.10
Manassas Park	1.25
Martinsville	1.67
Newport News	2.35
Norfolk	2.20
Norton	0.26
Petersburg	1.18
Poquoson	2.50
Portsmouth	3.00
Radford	0.55
Richmond	3.00

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Cities (continued)</b>	
Roanoke	1.45
Salem	1.40
Staunton	2.90
Suffolk	1.75
Virginia Beach	1.95
Waynesboro	0.70
Williamsburg	1.00
Winchester	2.45
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" are excluded.
Accomack	1.35
Albemarle	1.39
Alleghany	0.30
Amelia	1.00
Amherst	1.00
Arlington	1.75
Augusta	2.00
Bland	3.00
Botetourt	1.25
Brunswick	2.00
Buchanan	3.00
Buckingham	0.55
Campbell	1.60
Caroline	1.25
Carroll	1.00
Charles City	1.50
Charlotte	2.00
Chesterfield	2.00
Clarke	2.00
Culpeper	1.59

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Counties (continued)</b>	
Cumberland	3.00
Essex	1.50
Fairfax	1.75
Fauquier	2.00
Dinwiddie	2.00
Floyd	0.80
Fluvanna	1.50
Franklin	0.80
Frederick	1.25
Giles	1.50
Gloucester	1.35
Goochland	1.00
Grayson	1.50
Greene	2.00
Greensville	1.10
Halifax	2.50
Hanover	1.00
Henrico	1.00
Henry	0.72
Isle of Wight	3.00
James City	1.20
King George	2.00
King William	3.00
Lancaster	0.80
Loudoun	1.00
Louisa	0.50
Lunenburg	1.50
Madison	3.00
Mathews	2.00
Mecklenburg	2.75

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Counties (continued)</b>	
Montgomery	0.35
Nelson	2.00
New Kent	2.42
Northumberland	1.05
Nottoway	1.12
Orange	1.25
Page	1.25
Patrick	1.96
Pittsylvania	3.00
Powhatan	1.25
Prince Edward	1.49
Prince George	2.00
Prince William	1.18
Pulaski	0.42
Rappahannock	1.50
Richmond	1.95
Roanoke	1.46
Rockbridge	1.25
Rockingham	0.84
Scott	3.00
Shenandoah	1.70
Smyth	1.50
Southampton	1.25
Spotsylvania	1.00
Stafford	2.50
Surry	2.00
Sussex	2.17
Tazewell	1.50
Warren	1.00
Washington	0.65
Wise	1.00
Wythe	1.75
York	2.18

**Table 15.1 (continued)**

Locality	Monthly Tax Rate (\$) Per Line
<b>Towns</b>	Note: Towns that responded "not applicable" are excluded. For a listing of town respondents and non-respondents, see Appendix B.
Altavista	1.60
Amherst	3.00
Blacksburg	1.41
Boydton	1.50
Chincoteague	1.00
Christiansburg	0.50
Coeburn	0.26
Colonial Beach	3.00
Dublin	0.42
Farmville	1.00
Fries	1.00
Lawrenceville	2.00
New Market	1.70
Pocahontas	1.50
Pulaski	0.42
Shenandoah	1.25
South Boston	1.20
Vinton	1.46
West Point	1.55
Wise	0.26
Wytheville	1.00