City and County of Denver, Colorado

Topic No. 96

EMERGENCY TELEPHONE CHARGES
(E911 CHARGES)

The City and County of Denver (“City”) imposes an emergency telephone charge, also known as E911 charge, upon all exchange access facilities, wireless communication access, and interconnected voice-over-internet-protocol service within the City in the amount of $1.20 per month per exchange access facility, per wireless communications access, and per interconnected voice-over-internet-protocol access. The emergency telephone charge is imposed only upon service users whose primary place of use is within the City. Every service supplier shall collect and remit the amount of $1.20 per month for every applicable service user within the City.

Please note: All E911 charges, except for prepaid telecommunications (see below), are reported directly to the City on the prescribed monthly filing form. E911 charges for prepaid telecommunications are reported directly to the Colorado Department of Revenue; they are not reported to the City.

The E911 charge is not subject to sales or use tax and shall be reported separately from taxes and fees charged.

Sales and use tax is also due on all types of telecommunication services for service users within the City. Telecommunications Business Tax is due for only wireline service providers per account that is in the City. Please refer to Tax Guide Topics 76 (Telephone and Telecommunication Services) & 75 (Telecommunications Business Tax) for further information on the tax liabilities for telecommunication services.

*DRMC Section 16-22. Emergency Telephone Charge

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.