



## Retail Dealers to Collect E911 Fee on Sales of Prepaid Wireless Service Beginning January 1, 2015

Effective January 1, 2015, retail sellers of prepaid wireless services must begin collecting 40¢ on the sale of each prepaid wireless service that allows a caller to connect to and interact with the Enhanced 911 (E911) System. “Prepaid wireless services” are wireless services that are paid for in advance and sold in predetermined units or dollars that must expire on a predetermined schedule or decrease on a predetermined basis. This includes calling cards, plans, replenishments, or devices sold with prepaid wireless service.

When making sales of prepaid wireless service, the retail seller must separately state or disclose the fee on an invoice, receipt, or similar document provided to the consumer, or otherwise disclosed to the consumer. An example would be a sign or poster with the suggested language: “An E911 fee of 40¢ is imposed on the sale of each prepaid wireless service.”

The prepaid wireless E911 fee is not subject to sales tax. If a consumer makes a purchase of multiple prepaid wireless services in a single transaction, each individual prepaid wireless service is considered a separate retail transaction for the purposes of calculating the E911 fee. If a prepaid wireless device is sold with a prepaid wireless service of 10 minutes or less, or for \$5 or less, the seller may elect not to apply the prepaid wireless E911 fee to the sale.

**Registration Required to Collect, Report, and Pay the E911 fee:** All sellers of prepaid wireless service must register each business location with the Department. Beginning mid-November, existing registered sales and use tax dealers may use a simplified registration process at [www.myflorida.com/dor/e911reg](http://www.myflorida.com/dor/e911reg) to notify the Department of their obligation to collect the fee. Businesses that are not registered for sales and use tax must register to obtain a certificate of registration for each location selling prepaid wireless service. You may register online at [www.myflorida.com/dor](http://www.myflorida.com/dor) or by using a paper *Florida Business Tax Application* (Form DR-1).

Sellers may retain the fees collected from January 1, 2015 through February 28, 2015, to offset the cost of setup to collect the fee.

**New Return to Report the Fees Collected:** Beginning with the March collections due on April 1, 2015, registered sellers must file the new *Florida Prepaid Wireless E911 Fee Return* (Form E911-PPW) to report and pay the fees collected. Sellers who file and pay timely are entitled to retain a 5% collection allowance.

The easiest way to report and pay prepaid wireless E911 fees is to use the Department’s free and secure website at: <http://dor.myflorida.com/dor/eservices/filepay.html>

Sellers may file returns using the same filing frequency as their sales and use tax returns. Sellers who anticipate fee collections to be less than \$50 per month may elect to report fees quarterly. The *Florida Prepaid Wireless E911 Fee Return* and payments are due on the 1st and late after the 20th day of the month following each reporting period.

Electronic payments must be submitted before 5:00 p.m., ET, on the business day immediately preceding the 20th.

Sellers will be required to report prepaid wireless E911 fees by the county in which the sales transaction occurs. The Department's Address/Jurisdiction Database located at <https://pointmatch.state.fl.us> can be used to determine in which county a Florida address is located.

Use the information below to determine the county in which a sales transaction occurs for reporting purposes:

- If the transaction takes place in person by a consumer at a retail location in Florida, the reported transaction would occur in the county of the retail location.
- If the transaction does not take place at a retail location in Florida, and items are shipped to the consumer, the reported transaction would occur in the county of the consumer's mailing address.
- If the transaction does not take place at a retail location in Florida, and no items are shipped to the consumer, the reported transaction would occur in the county of the consumer's address or the location associated with the consumer's mobile telephone number.
- If the county in which the transaction occurs cannot be determined, the fee is to be reported as nonspecific.

**References: Sections 365.172 and 365.173, Florida Statutes; Chapter 2014-196, Laws of Florida**

### **For More Information**

**This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.**

**For forms and other information, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.**

**For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.**

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