

# Alabama Department of Revenue

## Information Release

Aug. 21, 2012

### ADOR Reminds Retailers, Service Providers of Reporting and Filing Responsibilities Related to Prepaid Wireless 9-1-1 Service Charge

*Montgomery*—The Alabama Department of Revenue (ADOR) reminded Alabama retailers and Alabama Commercial Mobile Radio Service (CMRS) providers today of the new reporting requirements, related to the Prepaid Wireless 9-1-1 Service Charge, that take effect Sept. 1, 2012.

Act 2012-293 requires the Alabama Department of Revenue to begin administration of the statewide service charge effective Sept. 1. All retailers and service providers selling prepaid wireless communication services must register with the ADOR to collect and report the service charge on each prepaid wireless retail transaction.

In the notices mailed to retailers and service providers earlier this month, the ADOR provided guidance on how the service charge should be electronically reported and filed with the ADOR. View a copy of the department's [Notice](#).

The first return to be filed with the Alabama Department of Revenue will be due on or by Oct. 20, 2012, and will cover sales of prepaid wireless communication services made during the month of September.

Act 2012-293 establishes a Prepaid Wireless 9-1-1 Service Charge that will be levied on sales of prepaid wireless telecommunication services by retailers. Previously, only wireless service providers were required to collect and remit the charge. The rate of the Prepaid Wireless 9-1-1 Service Charge is currently 70 cents per retail transaction.

The Prepaid Wireless 9-1-1 Service Charge is currently earmarked for the Commercial Radio Mobile Services Board to provide for emergency 9-1-1 services. Act 2012-293 establishes the creation of the statewide 9-1-1 Board, which at a later date, will receive the proceeds of the service charge. View a copy of [Act 2012-293](#).

For more information concerning the electronic reporting and filing of the Prepaid Wireless 9-1-1 Return, taxpayers are encouraged to contact the department's Sales and Use Tax Division at 334.242.1490 or visit the department's Web site at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).