

2017 Regular Session

HOUSE BILL NO. 582

BY REPRESENTATIVES SMITH AND BROADWATER

TAX: Provides relative to the telecommunications tax for the deaf

1 AN ACT

2 To amend and reenact R.S. 47:1061(A), relative to the telecommunications tax for the deaf;
3 to provide with respect to the amount of the tax levied; to provide with respect to
4 those telecommunications services to which the tax is levied; to provide for certain
5 limitations; to provide for the amount of the deduction certain companies are
6 authorized to retain for the collection of such tax; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1061 (A) is hereby amended and reenacted to read as follows:

9 §1061. Telecommunication tax for the deaf

10 A.(1) There is hereby levied a tax of ~~five~~ four cents per month to be assessed
11 per line for each wireline access line and per telephone number for each wireless
12 handset device on each ~~residence~~ residential and business customer ~~telephone access~~
13 line of the local exchange companies of a local or wireless telecommunication
14 service company operating in Louisiana. The tax shall be collected from each
15 ~~residence~~ residential and business customer and remitted by each such company on
16 or before thirty days after the close of each calendar quarter to the secretary of the
17 Department of Revenue on forms prescribed by the secretary. The tax provided for
18 in this Paragraph shall not apply to wireless devices used only for data purposes or
19 to prepaid wireless devices.

Present law provides for a monthly \$.05 tax on each residential and business customer telephone access line of the local exchange companies operating in La. Such fee is deposited in the Telecommunications for the Deaf Fund and used to establish, administer, and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, hard of hearing, or speech impaired.

Proposed law retains present law but decreases the monthly tax from \$.05 to \$.04 and expands the services upon which the tax is levied to include wireless handset devices. Requires the tax to be levied per month and to be assessed per line for each wireless access line and per telephone number for each wireless handset device.

Proposed law exempts wireless devices used only for data purposes and prepaid wireless devices from the levy of the tax.

Present law authorizes companies collecting and remitting the tax to retain a portion, not to exceed 2%, from the amount collected and remitted as compensation for collecting the tax if the remittance of the monies to the Dept. of Revenue is made timely.

Proposed law retains present law but increases the amount allowed to be retained from no more than 2% to no more than 3%.

Proposed law provides for a 4% charge on the retail sale of prepaid wireless services that is to be deposited in the Telecommunications for the Deaf Fund.

(Amends R.S. 47:1061(A))