

RÉSUMÉ DIGEST

ACT 273 (HB 582)

2017 Regular Session

Smith

Existing law provides for a monthly tax on each residential and business customer telephone access line of the local exchange companies operating in La. The fee is deposited in the Telecommunications for the Deaf Fund.

Prior law provided the tax rate of \$.05.

New law decreases the monthly tax from \$.05 to four and one-half cents.

New law expands the services upon which the tax is levied to include wireless handset devices. New law 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.

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

Prior law authorized 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.

New law increases the amount allowed to be retained from no more than 2% to no more than 3%.

Existing Law provides for the establishment of the Telecommunications for the Deaf Fund, as a special treasury fund. Monies in the fund shall be used solely to establish, administer, and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others with similar disabilities or impairments in the amounts appropriated by the legislature to the La. Commission for the Deaf.

New Law retains existing law and expands the use of the monies in the Telecommunications for the Deaf Fund to include captioning and American sign language services to be utilized by the legislature.

Effective October 1, 2017.

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