

§457. State telecommunications excise tax

1. Definitions. As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Telecommunications business" means a person engaged in the activity of providing interactive 2-way communication services for compensation. [PL 1991, c. 9, Pt. EE (NEW).]

B. "Qualified telecommunications equipment" means equipment used for the transmission of any interactive 2-way communications, including voice, image, data and information, via a medium such as wires, cables, microwaves, radio waves, light waves or any combination of those or similar media. "Qualified telecommunications equipment" includes equipment used to provide telegraph service. "Qualified telecommunications equipment" does not include equipment used solely to provide value-added nonvoice services in which computer processing applications are used to act on the form, content, code and protocol of the information to be transmitted, unless those services are provided under a tariff approved by the Public Utilities Commission. "Qualified telecommunications equipment" does not include single or multiline standard telephone instruments. Notwithstanding section 551, "qualified telecommunications equipment" includes any interest of a telecommunications business in poles. [PL 2011, c. 430, §1 (AMD).]

C. "Distribution facilities" means facilities used primarily to transport communications between fixed locations, including but not limited to cables, wires, wireless transmitters and utility poles. [PL 2011, c. 430, §1 (NEW).]

[PL 2011, c. 430, §1 (AMD).]

2. Tax imposed.

[PL 2011, c. 430, §1 (RP).]

2-A. Excise tax levied. An excise tax is levied on a telecommunications business at the rate provided in this subsection times the just value of the qualified telecommunications equipment for the privilege of operating within the State as follows:

A. Just value of the qualified telecommunications equipment must be determined pursuant to section 701-A as of the April 1st preceding the assessment; and [PL 2011, c. 430, §1 (NEW).]

B. The rate of tax is 19.2 mills for assessments made in 2012. For assessments made in 2013 and subsequent years, the State Tax Assessor shall apply the tax rate of the municipality or unorganized territory in which the qualified telecommunications equipment is located to the just value of the equipment as adjusted by the municipality's or unorganized territory's certified assessment ratio. [PL 2011, c. 430, §1 (NEW).]

[PL 2011, c. 430, §1 (NEW).]

3. Determination of just value.

[PL 1991, c. 121, Pt. B, §2 (RP); PL 1991, c. 121, Pt. B, §18 (AFF).]

3-A. Returns to State Tax Assessor prior to July 1, 2012. Prior to July 1, 2012, each telecommunications business owning or leasing qualified telecommunications equipment that on the first day of April in any year is situated, whether permanently or temporarily, within this State shall, on or before the 20th day of April in that year, return to the State Tax Assessor a complete list of such equipment on a form to be furnished by the State Tax Assessor.

[PL 2011, c. 430, §1 (AMD).]

3-B. Returns to State Tax Assessor beginning July 1, 2012. Beginning July 1, 2012, each telecommunications business owning or leasing qualified telecommunications equipment on April 1, 2012 and annually thereafter shall, on or before December 31, 2012 and annually thereafter, return to the State Tax Assessor a complete list of such equipment and each municipality or unorganized territory

where any such equipment is situated on the first day of April on a form to be furnished by the State Tax Assessor.

[PL 2011, c. 430, §1 (NEW).]

4. Assessment. The State Tax Assessor shall assess a tax on qualified telecommunications equipment owned or leased by a telecommunications business. Qualified telecommunications equipment owned or leased by a person that is not a telecommunications business must be assessed a tax by the municipal assessor in the municipality in which the equipment is located on April 1st of the taxable year. The date of assessment of qualified telecommunications equipment by municipalities must be consistent with property subject to property taxation by the municipalities.

[PL 2011, c. 430, §1 (AMD).]

5. Assessment procedure.

[PL 1991, c. 121, Pt. B, §2 (RP); PL 1991, c. 121, Pt. B, §18 (AFF).]

5-A. Procedure.

[PL 1999, c. 731, Pt. W, §2 (RP); PL 1999, c. 731, Pt. W, §4 (AFF); PL 1999, c. 732, Pt. H, §1 (RP); PL 1999, c. 732, Pt. H, §3 (AFF).]

5-B. Procedure. The excise tax on qualified telecommunications equipment of a telecommunications business must be assessed and paid in accordance with this subsection.

A. Prior to July 2012, the State Tax Assessor shall make the assessment by May 30th of each year. After July 1, 2012, the State Tax Assessor shall make the assessment by March 30, 2013 and by March 30th annually thereafter. [PL 2011, c. 430, §1 (AMD).]

B. [PL 2007, c. 693, §12 (RP).]

C. The tax assessment must be paid no later than the August 15th following the date of assessment. [PL 2007, c. 693, §12 (AMD).]

D. [PL 2007, c. 693, §12 (RP).]
[PL 2011, c. 430, §1 (AMD).]

6. Amount of assessment.

[PL 1991, c. 121, Pt. B, §2 (RP); PL 1991, c. 121, Pt. B, §18 (AFF).]

7. Collection. Taxes assessed under this section by the State Tax Assessor must be enforced as generally provided by this Title. Taxes assessed under this section by municipal assessors must be enforced in the same way as locally assessed personal property taxes.

[PL 2011, c. 430, §1 (AMD).]

8. Penalty.

[PL 2007, c. 693, §12 (RP).]

9. Appeal. A taxpayer receiving an assessment under this section may appeal a decision of the State Tax Assessor in the manner set forth in section 151.

[PL 2011, c. 430, §1 (NEW).]

SECTION HISTORY

PL 1987, c. 507, §1 (NEW). PL 1987, c. 769, §A150 (AMD). PL 1991, c. 9, §EE (RPR). PL 1991, c. 121, §B2 (AMD). PL 1991, c. 121, §B18 (AFF). PL 1991, c. 846, §7 (AMD). PL 1999, c. 731, §§W1-3 (AMD). PL 1999, c. 731, §W4 (AFF). PL 1999, c. 732, §§H1,2 (AMD). PL 1999, c. 732, §H3 (AFF). PL 2001, c. 396, §12 (AMD). PL 2001, c. 559, §H1 (AMD). PL 2007, c. 693, §12 (AMD). PL 2009, c. 1, Pt. P, §1 (AMD). PL 2009, c. 1, Pt. P, §2 (AFF). PL 2009, c. 213, Pt. P, §1 (AMD). PL 2009, c. 213, Pt. P, §3 (AFF). PL 2011, c. 430, §1 (AMD).

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