

**Analysis and Recommendations Regarding the
Application of the State's Universal Service Charge to
Prepaid Wireless Telecommunications Services**

Report Required By Act 169, Section 4 of the 2011-12 Legislative Session



Public Service Department

January 31, 2013

Executive Summary

The Vermont General Assembly – by enacting Act 169, Section 4 of the 2011-2012 legislative session – directed the Public Service Department (“PSD”) to prepare a report, including draft legislation, to address issues related to application of the state’s universal service charge to prepaid wireless telecommunications services. Section 4 of Act 169 was brought about by a declining contributions base for the Vermont Universal Service Fund (“VUSF”), which was highlighted in a report from the Enhanced 9-1-1 Board (“E911”). The declining contributions base is due in part to the fact that the VUSF charge may not currently apply to the burgeoning prepaid wireless telecommunications services being sold in Vermont and throughout the country.

As customers increasingly adopt prepaid wireless services, which make use of programs like E911 despite not currently contributing to the VUSF charges that fund the program, the declining contribution base could put the continued operation of VUSF programs in jeopardy. In the 2012 Vermont Telecommunications Survey, it was reported that prepaid wireless company TracFone comprises over nine percent of the residential cell phone market share in Vermont. Many prepaid wireless carriers in Vermont have applied for ETC status to avail their customers of federal Lifeline benefits, and Federal Universal Service Fund (“FUSF”) charges already apply to wireless carriers. Since prepaid wireless customers make use of certain VUSF programs, the VUSF charge should apply to prepaid wireless services.

To develop its report and recommendations, the PSD, in consultation with the Department of Taxes, was directed to convene a working group to study whether and how to implement VUSF charges for prepaid wireless services. The working group included representatives of prepaid wireless service providers, the Vermont Retail Association (“Retailers”), the Vermont Grocers’ Association (“Grocers”), E911, the Public Service Board (“PSB”), and other Vermont telecommunications providers, such as ILECs like FairPoint.

The first working group session was hosted by the PSD on Friday, July 13, 2012. At this meeting, the various stakeholders explained their concerns regarding whether or not the VUSF charge should apply to prepaid wireless services, and how to implement such a charge if deemed appropriate. Subsequently, the PSD requested comments from the stakeholders, with initial comments due August 15, 2012 and response comments due September 5, 2012. A summary of the various comments submitted and the PSD’s two alternatives for draft legislation follow.

Working Group Comments

Wireless Carriers

KSE Partners LLP submitted comments on behalf of a group called the Wireless Tax Simplification Coalition, which consists of AT&T, Sprint, T-Mobile USA, U.S. Cellular, and Verizon Wireless (“Wireless Carriers”). The Wireless Carriers provided some context to the growth of the prepaid wireless service, which has expanded to comprise “over twenty percent of the US wireless subscriber base”. In their comments, they recommend that Vermont adopt model legislation that has been used to implement similar charges on prepaid wireless services in other states. The model legislation would have the VUSF charge assessed at the point of sale, when consumers purchase cards in stores or online, in much the same way as Vermont State sales tax is assessed currently.

While the Wireless Carriers are neutral as to whether VUSF should be assessed to prepaid wireless service at all, they support the model legislation. The model legislation was created by the wireless industry and endorsed by the National Conference of State Legislatures (“NCSL”). Subsequently, the NCSL model act has been adopted by 25 states, which is a majority of the states that have state 911 program fees. Under this legislation, the retailer would impose the VUSF charge at the point of sale when a customer purchases a prepaid card, collect all the charges, and remit them to the Department of Taxes, along with sales tax, and then the Department of Taxes would send the collected charges to the VUSF. To address compliance and administrative costs, the NCSL model act includes provisions permitting retailers to retain three percent of collected fees and the revenue department to retain two percent of remitted fees.

As for online purchases of prepaid wireless services, the proposed model would use a sourcing methodology similar to what is used for collecting state sales and use tax. Online or other remote sales of prepaid wireless services that are subject to state sales taxes would also be subject to the VUSF charge, just as would be the case for retail point-of-sale purchases. KSE Partners provided a revised version of the relevant VUSF statutes 32 VSA § 7501 and 30 VSA § 7521, which included all the details described above.

In addition to proposing the NCSL model legislation, the Wireless Carriers outline other assessment methods to which they object. For traditional carriers, the VUSF is imposed on a customer at the time of purchase of telecommunications services. Wireless Carriers oppose

legislation that would shift the assessment of VUSF charges to the carrier. The opposition is in response to the concept of requiring prepaid service providers to remit VUSF charges based upon revenues. The Wireless Carriers believe this is an undue burden, as passing along VUSF costs to their customers would be complicated by the several factors. Typically, traditional postpaid wireless service providers can identify a customer's "place of primary use", and thereby accurately assess the VUSF charge to Vermont customers. For prepaid service providers, they cannot be sure where Vermont customers actually purchased the card that they used to credit their account. Since a portion of prepaid wireless service purchases are made at retail locations, the provider could not recoup VUSF contributions made on their Vermont revenue from those customers. If they could, they still would be at a loss since typically the cards are sold at wholesale rates to the retailers, yet the provider's contributions would be based on the higher retail rate.

Department of Taxes

Upon reviewing the Wireless Carriers' proposed legislation, the Department of Taxes concluded that the point-of-sale method is administrable, despite the new obligations it would impose on the Department of Taxes as well as retail or grocer merchants selling the services. The Department of Taxes briefly described the one-time and ongoing steps that would be necessary to administer the point-of-sale legislation. However, the Department of Taxes opposed the provision that would allow it to retain two percent of remitted fees as reimbursement for administrative costs, and also opposed a similar provision that would allow merchants to retain three percent of collected VUSF fees as compliance reimbursement.

Vermont Retail Association and Vermont Grocers' Association

The Wireless Carriers' point-of-sale proposal was seen as highly problematic by the Retailers and Grocers. Their position was laid out both in their initial comments and response comments. In both instances, the Retailers and Grocers described the difficulty that many of their members would have in complying with the point-of-sale legislation. Not only would implementing a new fee represent great costs in terms of systems, training and reporting, but it could drive consumers of prepaid wireless cards to purchase the cards across state borders, as Vermont's neighboring states do not have point-of-sale assessment of 911 charges. While, like

the Wireless Carriers, the Retailers and Grocers do not have a position on whether to assess VUSF on prepaid wireless services, they consider collection of VUSF charges from many small store owners and Department of Taxes to be inefficient as compared to having the charges collected from the prepaid wireless carriers. They were the only group to file response comments, and there they stated that, should the point-of-sale legislation be enacted, merchants should be compensated for collecting VUSF charges as proposed in the NCSL draft act. Finally, the group points out that not all online sales are subject to Vermont sales tax, and therefore not all prepaid services would be subject to VUSF under the point-of-sale proposal. For instance, prepaid cards are available at online retailers that do not assess Vermont sales tax. Since these sales are not subject to Vermont state sales tax, they would also not be subject to the VUSF fee under the point-of-sale proposal.

AT&T

AT&T submitted comments in addition to the comments submitted on their behalf by KSE Partners. AT&T was also neutral as to whether prepaid wireless services should be assessed the VUSF charges, and echoed KSE Partners' proposed point-of-sale legislation if the Vermont decides to go ahead with prepaid wireless VUSF assessment.

FairPoint

Finally, the Telephone Operating Company of Vermont LLC d/b/a FairPoint Communications and FairPoint Vermont Inc. (collectively, "FairPoint"), submitted comments to indicate its support of prepaid wireless carriers being subject to VUSF assessment. FairPoint states in its comments, "Pre-paid wireless companies should contribute to the VUSF in a manner that provides payments into the VUSF that is comparable to the payments that all other telecommunications customers pay into the VUSF". While acknowledging the differences in how prepaid wireless services are purchased as compared to traditional telecommunications services, including postpaid mobile services, FairPoint insists that those billing methods are a choice of prepaid mobile wireless providers and should not exclude them or their customers from contributing to the VUSF.

Draft Legislation from the Public Service Department

Taking all the comments into account, the Public Service Department now proposes two alternatives for legislation to assess VUSF charges on prepaid wireless service.

The Assessment at Point of Sale draft legislation (attached as Draft Legislation Version 1) is based on the NCSL model, but greatly reduces the Wireless Carriers' proposed statute revisions to simply capture the definition of prepaid wireless services to be assessed and the general method for assessment.

The alternative statutory language, Assessment by the Provider (attached as Draft Legislation Version 2), was created by PSD staff rather than submitted through comments. The Assessment by the Provider draft language allows for two assessment mechanisms.

In the first assessment mechanism, the prepaid wireless service provider would assess VUSF charges when prepaid credits are applied to a Vermont consumer's prepaid wireless account. Whereas the traditional VUSF charge might be referred to as an incremental approach since the VUSF charge is added to the retail purchase, the proposed mechanism might be called a decremental approach since the fee would be deducted from the purchase. For example, no fee would be imposed on the retail purchase of a \$100 card, but when this card is applied to an account with a Vermont phone number, if the VUSF rate is 2%, the consumer would only receive \$98 when applying the card credits to his or her account. This option avoids the compliance burdens that concern the Retailers and Grocers, and also ensure that online sale of prepaid wireless services are not excluded from assessment. VUSF charges would be assessed to the customers, not the prepaid wireless service providers.

In the second assessment mechanism, the fee would be imposed on the service provider based on its gross receipts. All service providers operating in the state are required to hold a Certificate of Public Good and are subject to gross receipts tax as calculated and reported in the company's annual report to the PSD. Services subject to gross receipts tax and services subject to VUSF are similar. Therefore, these companies all have policies and procedures in place that could be used to determine which services are subject to VUSF. Companies that are disinclined to implement the internal procedures to comply with the first mechanism could choose to remit VUSF based on their Vermont gross revenues as reported in their annual report.

A significant portion of the sales of prepaid services are sold through third-party resellers instead of directly by the service providers. In this case, the service provider would receive less than the face value of a prepaid card, yet be responsible for submitting a fee as a percentage of the full face value. To address this issue, the PSD proposes that the amount of the charge may be reduced based on the percentage of the gross receipts actually sold through third-party resellers, as reported in the company's annual report.

Draft Legislation Version 1: Assessment at Point of Sale

30 VSA § 7521 is amended to read:

§ 7521. Charge imposed; wholesale exemption

- a) A universal service charge is imposed on all retail telecommunications service provided to a Vermont address. Where the location of a service and the location receiving the bill differ, the location of the service shall be used to determine whether the charge applies. The charge is imposed on the person purchasing the service, but shall be collected by the telecommunications provider. Each telecommunications service provider shall include in its tariffs filed at the public service board a description of its billing procedures for the universal service fund charge.
- b) The universal service charge shall not apply to wholesale transactions between telecommunications service providers where the service is a component part of a service provided to an end user. This exemption includes, but is not limited to, network access charges and interconnection charges paid to a local exchange carrier.
- c) In the case of mobile telecommunications service, the universal service charge is imposed when the customer's place of primary use is in Vermont. The terms "customer," "place of primary use," and "mobile telecommunications service" have the meanings given in 4 U.S.C. § 124. All provisions of 32 V.S.A. § 9782 shall apply to the imposition of the universal service charge under this section.
- d)
 - 1) Notwithstanding 30 VSA 7501(b)(6)(B)(vi), effective January 1, 2014, the universal service charge is imposed on all retail sales of prepaid wireless telecommunications service that are treated as occurring in this state for purposes of the sales and use tax imposed by Chapter 233 of title 32. Prepaid wireless telecommunications service means a telecommunications service that provides the right to utilize mobile wireless service as well as other non-telecommunications services, including the download of digital products delivered electronically, content and ancillary services, which must be paid for in advance that is sold in predetermined units or dollars of which the number declines with use in a known amount. The charges shall be collected by sellers of such services and remitted to the Department of Tax in the manner provided by Chapter 233 of Title 32 with respect to the sales and use tax, and forwarded to the Fiscal Agent within 30 days. The Tax Department shall establish registration and payment procedures that substantially coincide with the registration and payment procedures that apply to the sales tax imposed on such services.
 - 2) If a minimal amount of prepaid wireless telecommunications service is sold with a prepaid wireless device for a single, non-itemized price, then the seller may elect not to apply the charge to such transaction. For purposes of this paragraph, an amount of service denominated as ten (10) minutes or less, or five dollars (\$5) or less, is minimal.

Draft Legislation Version 2: Assessment by the Provider

30 VSA § 7521 is amended to read:

§ 7521. Charge imposed; wholesale exemption

- a) A universal service charge is imposed on all retail telecommunications service provided to a Vermont address. Where the location of a service and the location receiving the bill differ, the location of the service shall be used to determine whether the charge applies. The charge is imposed on the person purchasing the service, but shall be collected by the telecommunications provider. Each telecommunications service provider shall include in its tariffs filed at the public service board a description of its billing procedures for the universal service fund charge.
- b) The universal service charge shall not apply to wholesale transactions between telecommunications service providers where the service is a component part of a service provided to an end user. This exemption includes, but is not limited to, network access charges and interconnection charges paid to a local exchange carrier.
- c) In the case of mobile telecommunications service, the universal service charge is imposed when the customer's place of primary use is in Vermont. The terms "customer," "place of primary use," and "mobile telecommunications service" have the meanings given in 4 U.S.C. § 124. All provisions of 32 V.S.A. § 9782 shall apply to the imposition of the universal service charge under this section.
- d) In the case of prepaid wireless telecommunications service, the universal service charge is imposed according to either of the two alternatives below, at the discretion of the service provider:
 - 1) The universal service charge is imposed when funds are applied to an account associated with a Vermont telephone phone number or a Vermont address, or
 - 2) The universal service charge is imposed upon the service provider according to the service provider's gross receipts.
- e) If a provider of prepaid wireless telecommunications service submits an attestation under oath with its annual report that relates the percentage of its services sold nationwide by third-party resellers instead of directly to customers, the amount of the charge may be reduced by up to 25%, depending on the percentage sold through third-party resellers.

Appendix A:

AT&T's Comments on the Prepaid VUSF Report



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AT&T Comments: “Analysis and Recommendations Regarding the Application of the State’s Universal Service Charge to Prepaid Wireless Telecommunications Services”
January 24, 2013

Thanks to the Public Service Department (“PSD”) for studying the issue of the Vermont Universal Service Fund (“USF”) and the application of the fee to prepaid wireless telecommunications service. AT&T submitted comments during the study period expressing support for the point of sale collection method endorsed by the National Conference of State Legislatures (“NCLS”). AT&T supports the point of sale method because the fee is assessed in a fair and equitable way for customers, wireless providers and sellers of prepaid wireless service. As of today, point of sale has been adopted in 26 states, with two additional states enacting this measure in the past six months. Prepaid wireless is a telecommunications service that is bought and sold similar to any other “cash and carry” product. Credit is not extended by the wireless provider, thus customer information required to establish service for postpaid wireless service is unnecessary. As a result, flexibility exists regarding how and where the service can be sold resulting in greater adoption of wireless service.

The point of sale method was not established because carriers wanted to move their 911 (and USF) fee collection and remittance obligation to retailers. Rather, point of sale was created out of necessity. The fee is paid at the time the consumer pays for the card. States began to recognize that prepaid wireless providers do not have the same contact with customers as with postpaid wireless. Additionally, the 911 collection methods differed among prepaid wireless providers as a result of internal system differences. Thus, it was often the case that in a single state multiple methods of collecting and remitting 911 fees were used leading to inconsistent treatment among providers and their customers. In addition those methods were inadequate in accurately determining the location that the transaction took place. Point of sale eliminates this disparity by establishing one single method of collection and remittance that applies across the board to all providers and all sellers of prepaid wireless service. Point of sale simply adds to what is currently being done for sales tax collection at the time of sale by wireless providers and retail sellers of prepaid wireless service.

According to the PSD report, the Department of Taxes noted that the point of sale method is “administrable, despite the new obligation.” Concerns were raised by the Vermont Retail Association and Vermont Grocery Association. However, those concerns mostly centered on increased costs to comply. The NCSL model recognizes those costs and provides for a 3% vendors allowance to mitigate the additional expense. (Of the adopting states most provide a vendors allowance.) Some states have even gone further by providing additional allowances to mitigate the initial set up costs incurred by retailers. The retailers own response noted that if point of sale is enacted “merchants should be compensated for collecting VUSF charges as proposed in the NCSL draft act.” Twenty 26 states have already adopted this model showing that it can be done with limited burden to the retailer. Additionally, retailers in other states

have been receptive to the collection model as part of their civic duty to support state 911 and similar programs.

The PSD report also proposed alternative methods that AT&T would like to address. The first alternative, the decrement model, the fee is collected by the provider from the customer's account balance. System limitations may preclude the ability for some providers to utilize this model. Additionally, customers have the ability to circumvent the system by using minutes and reloading minutes based on the decrement date, thereby never actually paying the USF fee. The next alternative would require providers to remit the USF fee based on prepaid gross revenues in the state. Thus, under this proposal the USF fee would be assessed directly on the wireless provider with no mechanism in place to collect the fee from the customer. This alternative leads to disparate treatment between providers and customers of similar services and drives customer choice. Customers who purchase similar services should be charged the same fees no matter from whom they purchase the service.

For the reasons stated above, AT&T urges you to support the point of sale method for prepaid wireless service for the collection and remittance of Vermont's USF fee.

Sincerely,



Jean Russell

External Tax Policy Advocate

Appendix B:

CTIA's Comments on the Prepaid VUSF Report

Comments of

CTIA –The Wireless Association®

To

Vermont Public Service Department

In re

Analysis and Recommendations Regarding the Application of the State’s Universal Service Charge to Prepaid Wireless Telecommunications Services

January 24, 2013

CTIA-The Wireless Association®¹ (“CTIA”) respectfully submits comments in response to the Vermont Public Service Department’s (“PSD”) *Analysis and Recommendations Regarding the Application of the State’s Universal Service Charge to Prepaid Wireless Telecommunications Services* (“VT USF Prepaid Report”) released January 18, 2013. CTIA and its member companies appreciate the opportunity to provide the PSD with additional comments for inclusion in the final VT USF Prepaid Report. Consistent with comments submitted by Scott Mackey, KSE Partners LLP,² CTIA and its member companies believe the PSD should recommend that the legislature adopt a retail point of sale (“POS”) model for collecting Vermont’s Universal Service Fee (“VT USF”) from prepaid wireless services and request that the PSD incorporate CTIA’s concerns with the PSD’s proposed decrement and gross receipts approach into the final VT USF Prepaid Report.

¹ CTIA is an international organization representing the wireless communications industry. Membership in the association includes wireless carriers and their suppliers, as well as providers and manufacturers of wireless data services and products. CTIA advocates on behalf of its members at all levels of government. The association also coordinates the industry’s voluntary best practices and initiatives, and sponsors the leading North American wireless trade shows. CTIA was founded in 1984 and is based in Washington, D.C.

² Comments of Scott Mackey, KSE Partners, LLP, On behalf of Wireless Tax Simplification Coalition (AT&T, Sprint, T-Mobile USA, U.S. Cellular, and Verizon Wireless)(August 15, 2012) (“Mackey Comments”)

The exponential growth and consumer demand for prepaid wireless services has challenged traditional methods of collecting fees from wireless consumers to support state programs, such as universal service or 9-1-1. As “pay as you go” services, prepaid wireless services do not fit neatly into a system that assess fees as recurring charges through monthly bills without imposing inefficient, infeasible and unfair burdens on prepaid wireless services. To address this issue, the wireless industry worked with the public safety community and national retail organizations to create a system that efficiently and equitably complies with the imposition of a universal service or 9-1-1 fee within a state. As a result, the National Conference of State Legislatures (“NCSL”) developed and endorsed model legislation for POS that has been adopted in 25 states that have 9-1-1 programs and the District of Columbia and Virgin Islands, including eight states that adopted NCSL’s model POS bill in the 2012 legislative session.³

While neutral on the threshold question of applying the Vermont universal service charge on prepaid wireless service, CTIA and its member companies believe that, if any charge is to be imposed on prepaid wireless service, the PSD should recommend that Vermont adopt the NCSL model legislation for POS collection. As the VT USF Prepaid Report summarizes, the NCSL POS model legislation would assess the Vermont universal service charge at the point of sale, when consumers purchase cards for prepaid wireless service in stores or online, in much the

³ Specifically, the following states and U.S. territories have adopted the POS model: Alabama, Arizona, Colorado, Connecticut, the District of Columbia, Georgia, Indiana, Illinois, Iowa, Kansas, Louisiana, Maine, Michigan, Mississippi, Nebraska, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, and the Virgin Islands. In 2012, the following states enacted POS legislation: Alabama, Arizona, Connecticut, Iowa, Michigan, Nebraska, Ohio and South Dakota. *See generally*, NCSL, Prepaid Point of Sale Status, <http://www.ncsl.org/issues-research/telecom/prepaid-point-of-sale-status.aspx> (last visited Jan. 24, 2013).

same way as Vermont State sales tax is assessed currently.⁴ The VT USF Prepaid Report notes that the Vermont Department of Taxes concluded the POS model is administrable and workable.

In the alternative to the POS model, the PSD proposes to impose the fee on providers of prepaid wireless service through a decrement approach (*i.e.* deducting from purchase) or an assessment on the prepaid wireless service provider's gross receipts. In support of these approaches, the VT USF Prepaid Report points to the Vermont Retail Association and Vermont Grocers' Association's (collectively "retailers") comments regarding the "difficulty" and inefficiency for retailers in implementing a POS model.⁵ However, the PSD's proposed alternative decrement and gross receipts approaches and retailers' comments overlook the fundamental challenges that these methods pose for prepaid wireless services and the inherent equity that result from the POS model. In addition, the VT USF Prepaid Report should note that the POS approach has been implemented successfully by retail organizations in the majority of states and U.S. territories.⁶

While the decrement method is a well intentioned solution to adopting a method that provides for the collection of the universal service fee directly from the consumer, the decrement method is flawed and infeasible for several reasons. First, this approach requires the administration of the fee after the financial transaction has taken place. The traditional monthly billing event provided the appropriate point for the application of taxes and fees to the "postpaid" customer/taxpayer because it is tied to the financial obligation to pay for such services. However, for prepaid wireless services, the financial obligation takes place when the services are purchased at the retail point of sale, making the point of sale the ideal point to disclose and

⁴ VT USF Prepaid Report at 3.

⁵ *Id.* at 4.

⁶ *Supra* n.3.

collect the universal service fee from all prepaid consumers. Second, the decrement method simply does not work for prepaid unlimited plans. With these plans, customers purchase an unlimited number of minutes for a fixed charge. It is infeasible to decrement minutes from an unlimited plan because minutes cannot be deducted from a plan that is, by definition, unlimited.

CTIA and its member companies also believe the PSD's proposed gross receipts approach would be inequitable and contrary to the statutory framework currently governing the imposition of the VT USF charge.⁷ Unlike the collection of VT USF from all other telephone service providers who collect the fee from their customers, the PSD is proposing to shift the burden of supporting VT USF and other programs from the customer to the provider. Prepaid wireless providers cannot assess a state specific fee on their customers because these providers offer national pricing plans and national distribution at the wholesale level. The PSD's proposed gross receipts approach would simply be an unfair method to impose on prepaid wireless service providers different from all other telephone providers within the state.

⁷ VT USF Prepaid Report at 2.

In conclusion, CTIA and its member companies believe that the PSD should recommend that Vermont adopt the POS method to ensure a more equitable, efficient and uniform funding mechanism from prepaid wireless consumers to support the VT USF. In order to ensure the legislature is appropriately informed about the PSD's alternative approaches, CTIA respectfully requests that the PSD incorporate CTIA's concerns with the proposed decrement and gross receipts approaches into the final VT USF Prepaid Report.

Respectfully submitted by:

/s/ Matthew Gerst

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Director, State Regulatory & External Affairs

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Dated: January 24, 2013

Appendix C:

Grocers' Comments on the Prepaid VUSF Report

From: Jim Harrison [jim@vtgrocers.org]

Sent: Friday, January 25, 2013 8:05 AM

To: Shearer, Evan

Cc: Porter, James; 'Tasha Wallis'; 'Heather Shouldice'; Costa, Michael

Subject: RE: Vermont Public Service Department Report on Prepaid Wireless VUSF Assessment

Evan,

As we discussed on Thursday, we do not support the draft legislation that would require retailers to collect the VUSF tax on the sale of prepaid cell phone cards. We strongly believe it is much more efficient and will generate more revenue if the fee is collected by the wireless carrier when the credit is applied to an 802 number. Collecting it at retail will not only be confusing as it in addition to the state's 6% sales tax (or 7% if in a local option town), it will also require new programming of POS systems. Additionally, it adds to the incentive to purchase the cards across the river in NH where retailers do not charge a sales tax nor do they collect a 911 or USF fee at the time of sale in a retail store. Online retailers like Amazon, will also not likely be collecting the fee, just as they don't collect Vermont's sales tax today.

Jim

Jim Harrison

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