

Table 35
Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE; (MOORE) UNIVERSAL
AND PREPAID MOBILE TELEPHONY SERVICES (MTS) SURCHARGE
TELEPHONE SERVICE TAX REVENUE, BY FISCAL YEAR, 1977-78 TO 2015-16

Fiscal year	Emergency telephone users surcharge a/	Prepaid Mobile Telephony Services l/	Universal telephone service tax b/
2015-16	\$81,606,000	\$22,879,000	—
2014-15	97,665,000		—
2013-14	85,224,000	c/	—
2012-13	79,152,000		—
2011-12	83,313,000		—
2010-11	86,507,000		—
2009-10	90,349,000		—
2008-09	107,795,000	d/	—
2007-08	103,748,000		—
2006-07	112,154,000	e/	—
2005-06	130,911,000		—
2004-05	128,463,000	f/	—
2003-04	136,124,000		—
2002-03	131,239,000		—
2001-02	125,381,000		—
2000-01	121,640,000	g/	—
1999-00	104,237,000		—
1998-99	93,964,000		—
1997-98	90,842,000		—
1996-97	81,477,000		—
1995-96	73,080,000		—
1994-95	74,645,000	h/	—
1993-94	70,889,000		—
1992-93	67,445,000		—
1991-92	69,910,000		—
1990-91	64,725,000		—
1989-90	52,110,000	i/	—
1988-89	41,588,000		—
1987-88	40,529,000		\$11,702,000 j/
1986-87	40,985,000		42,627,000 k/
1985-86	34,437,000		83,707,000
1984-85	30,178,000		57,637,000
1983-84	25,356,000		
1982-83	23,057,000		
1981-82	20,052,000		
1980-81	15,759,000		
1979-80	15,142,000		
1978-79	14,069,000		
1977-78	8,747,000		

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EMERGENCY TELEPHONE USERS (911) SURCHARGE; (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, BY FISCAL YEAR, 1977-78 TO 2015-16

Footnotes

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective January 1, 2014, the tax rate was increased to 0.75 percent.
- d. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
- e. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- f. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- g. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- h. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- i. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- j. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- k. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.
- l. Beginning January 1, 2016, a prepaid mobile telephony services (MTS) surcharge is imposed on purchasers (consumers) of prepaid MTS as a percentage of the sales price of each retail transaction involving prepaid wireless cards/service in this state