



TAX ALERT: Prepaid Wireless 9-1-1 Charge

Effective January 1, 2014, all sales of prepaid wireless calling services are subject to a wireless 9-1-1 charge to be collected at the point of sale. R.C. 128.42(B) imposes a charge of five-tenths of one percent (0.005) of the sale price on the retail sale of prepaid wireless calling service. Retailers must collect the wireless 9-1-1 charge from the customer and list the wireless 9-1-1 charge separately on the customer's receipt.

Further, Retailers must first electronically register their company and then file their monthly returns electronically via the Ohio Business Gateway. The return is due on or before the 23rd of the following month (same as sales tax). The first return will be due February 23, 2014, and monthly thereafter. Retailers may retain 3% of the total wireless 9-1-1 charges as a collection fee. Retailers that do not sell prepaid wireless calling service are not affected by the wireless 9-1-1 charge and should disregard this notification. For more information on the wireless 9-1-1 charge, visit tax.ohio.gov or call (888) 405-4039.