

VIRGINIA ACTS OF ASSEMBLY -- 1995 SESSION

CHAPTER 45

An Act to amend and reenact § 58.1-3813 of the Code of Virginia, relating to an exemption from the enhanced emergency telephone service tax.

[H 1861]

Approved February 28, 1995

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3813 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3813. Local tax for enhanced emergency telephone service.

A. Notwithstanding the rate limitations imposed under § 58.1-3812, any county, city or town which has, singly or by joint agreement, established or will establish an enhanced 911 emergency telephone system, hereinafter referred to as E-911, as defined herein, may impose a special tax on the consumers of the telephone service or services provided by any corporation coming within the provisions of Chapter 26 (§ 58.1-2600 et seq.), except that no such taxes shall be imposed on federal, state and local government agencies.

The governing body of any county, city or town may exempt from payment of the tax any subscriber to individual telephone service who resides in a nursing home or similar adult care facility.

Such tax shall be subject to the notification and jurisdictional provisions of § 58.1-3812.

B. The following phrases shall have the following meanings:

1. An "E-911 system" means a telephone service which utilizes a computerized system to automatically route emergency telephone calls placed by dialing the digits "911" to the proper public safety answering point serving the jurisdiction from which the emergency telephone call was placed. An E-911 system includes selective routing of telephone calls, automatic telephone number identification, and automatic location identification performed by computers and other ancillary control center communications equipment.

2. "Public safety answering point" means a communications facility operated on a twenty-four-hour basis which first receives E-911 calls from persons in an E-911 service area and which may, as appropriate, directly dispatch public safety services or extend, transfer, or relay E-911 calls to appropriate public safety agencies.

3. "Public safety agency" means a functional division of a public agency which provides fire-fighting, police, medical, or other emergency services or a private entity which provides such services on a voluntary basis.

C. Prior to imposing such tax, the governing body of any city, town or county must find that an E-911 emergency telephone system as defined in subsection B of this section has been or will be installed in its respective locality and that the telephone company has central office equipment which will permit such system to be established.

D. Any such taxes imposed by this section shall be first utilized solely for the initial capital, installation and maintenance costs of the E-911 emergency telephone system. The jurisdiction shall reduce such tax when capital and installation costs have been fully recovered to the level necessary to offset recurring maintenance, repair, and system upgrade costs, and salaries or portion of salaries of dispatchers or call-takers paid by the locality which are directly attributable to the E-911 program only.

E. For the purpose of compensating a telephone utility for accounting for and remitting the tax levied by this section, such telephone utility shall be allowed three percent of the amount of tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it.