

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 1861]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3813 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3813. Local tax for enhanced emergency telephone service.

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

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

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

18 B. The following phrases shall have the following meanings:

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

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

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

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

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

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

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