PREPAID WIRELESS 911 SURCHARGE

SPECIAL REGULATION 43

1) **Filing and payment due date**

The return and payment for the wireless 911 surcharge shall be due on the same date as the retailer's sales tax return. (On or before the 20th of the following month)

If the retailer does not have to file a sales tax return, the return and payment for the wireless 911 surcharge shall be filed quarterly and due the same date as a quarterly sales tax return. (On or before the 20th of the following month)

2) **Late filing or late payment**

If any retailer is late in filing the return for the wireless 911surcharge or delinquent in payment, in addition to any other penalties, the retailer shall not be allowed to retain any amounts specified under §29-11-102.5(3)(b)(I) or §29-11-102.5(3)(b)(II)(A), C.R.S.

3) **Sales tax and wireless 911 charge on phones that include prepaid wireless in the purchase price**

For sales of mobile or wireless phones that include prepaid wireless, the pre-paid wireless amount is subject to the 911 surcharge and the phone is subject to the sales tax. If the amount of the prepaid wireless is not separately stated, the total purchase price will be subject to the wireless 911 surcharge and the total purchase price will be subject to sales tax. (The wireless 911 charge is not subject to sales tax.)

Example when the wireless is NOT separately stated: A customer purchases a phone that includes wireless service for $50. The wireless 911 fee will be calculated on $50 and the sales tax will be calculated on $50, the total will equal the $50 price plus the 911 charge plus sales tax.

Example when the wireless IS separately stated: A customer purchases a phone that includes wireless for $50 and $20 is separately stated as the wireless amount. The sales tax will be calculated based on $30 and the wireless 911 surcharge will be calculated based on $20.