

9-1-1 SURCHARGE REMITTANCE PROCEDURES

Authoritative Procedures

Effective October 1, 2020, and authorized under the Maryland Public Safety Article, pursuant to §1-310 and §1-311, each telecommunications service provider that provides “9-1-1 accessible service” must:

- Act as a monthly collection agent for Maryland’s 9-1-1 Surcharge fees (State 9-1-1 Fee and County 9-1-1 Fee – Effective July 1, 2022, **\$0.50 State 9-1-1 Fee and a County 9-1-1 Fee set by each county in an amount they determine to be sufficient** for each switched local exchange access service, CMRS or other 9-1-1 accessible service payable when the bill for the service is due);
 - If a service provider provisions to the same person or individual the voice channel capacity to make more than one simultaneous outbound call from a 9-1-1 accessible service, each separate outbound call voice channel capacity, regardless of the technology, shall constitute a separate 9-1-1 accessible service for the purposes of calculating the 9-1-1 fee;
 - CMRS provided to multiple devices that share a mobile telephone number shall be treated as a single 9-1-1 accessible service for the purposes of calculating the fee;
 - A broadband connection not used for telephone service may not constitute a separate voice channel capacity for the purposes of calculating the fee;
 - For a telephone service that provides to multiple locations, shared simultaneous outbound voice channel capacity configured to provide local dial in different states, the voice channel capacity to which the 9-1-1 fee applies is only the portion of the shared voice channel capacity in the state identified by the service supplier’s books and records, based on:
 - Each end user location;
 - The total number of end users; and
 - The number of end users at each end user location.
- Remit all money collected to the State of Maryland Comptroller of the Treasury on a monthly basis (due by the 23rd of each month); and
- May retain an amount equal to 0.50 percent of only the **State** portion of the 9-1-1 collected fees to cover the expenses of billing, collecting, and remitting the 9-1-1 fees (Not applicable to the County Additional Fee).

Pre-Paid Telecommunication Service: “Prepaid wireless telecommunications” services means a commercial mobile radio service that: 1) allows a consumer to dial or access 9-1-1; 2) must be paid in advance; and 3) is sold in predetermined units that decline with use in a known amount. The Prepaid Wireless E 9-1-1 Fee is collected by the seller from the consumer for each retail transaction in Maryland. A retail transaction occurs in Maryland if: 1) the sale or recharge takes place at the seller’s place of business located in Maryland; 2) the consumer’s shipping address is in Maryland; or 3) no item is shipped, but the consumer’s billing address or the location associated with the consumer’s mobile telephone is in Maryland. The Prepaid Wireless E 9-1-1 Fee is 60 cents per retail transaction. The Prepaid Wireless E 9-1-1 Fee is not subject to Maryland sales and use tax. Sellers of prepaid wireless telecommunications services are required to report and remit to the Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller. A seller shall report

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and remit all Prepaid Wireless E 9-1-1 Fees collected by the seller to the Comptroller in the manner provided for remitting sales and use tax. Please see Maryland “Sales and Use Tax Return” Form 202, to report and remit this fee.

Remittance Form Procedures

Each company providing 9-1-1 accessible service in Maryland shall remit 9-1-1 Surcharge funds by completing the form titled “*Emergency Telephone System Trust Fund Report*” as indicated below:

For each County and Baltimore City:

- **Number of Lines (9-1-1 Accessible Services)** remitting fees for that month
- The **Rate** (pre-populated – currently \$1.25 to \$2.75 from each line as defined above)
- The **Total** amount collected for that county (both the State 9-1-1 Fee and County 9-1-1 fee)
- **Collection Allowance** - The total allowance retained from the 0.50 percent Administrative Fee (applicable only on the **State** portion of the collected fee)
- **Remittance** - The total amount remitted, less the administrative fee
- **County Share** – The total amount of the collected County additional fee (currently \$0.75 to \$2.25)

For each Collection Total

- **Total** of each column
- **State Fee** - total State fee collected minus the collection allowance
- **County Fee** - total county fee collected – should match total of “county shares” column)
- **Month Ending** – identify the month of the collected fees (one month per form)
- **Total Remittance** – month’s total remittance (should match total of “**Remittance**” column)
- **Remittance Last Month** – last month’s remittance
- **Percent Difference** – percentage of remittance difference from this month and last month’s remittances (can reflect a plus or minus change)
- **Comments Area** – explain any **Percent Difference** exceeding 10% or enter other applicable comments

All remittance forms should be signed (certifying accuracy) with the check made out to “MD - Comptroller of the Treasury” (please indicate “9-1-1 Trust Fund” on the memo/note line) and sent to the following address:

State of Maryland-Comptroller of the Treasury
Revenue Administration Division
Revenue Administration Center
P.O. Box 207
Annapolis, MD 21404-0207

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Should you have any questions, please contact Karen Hall, Accountant for the Maryland 9-1-1 Board, at Karen.Hall@Maryland.gov.

County	State 9-1-1 Fee	County 9-1-1 Fee	Total Fee To Be Remitted
Allegany County	\$0.50	\$0.75	\$1.25
Anne Arundel County	\$0.50	\$0.75	\$1.25
Baltimore City	\$0.50	\$1.00	\$1.50
Baltimore County	\$0.50	\$0.75	\$1.25
Calvert County	\$0.50	\$0.75	\$1.25
Caroline County	\$0.50	\$1.50	\$2.00
Carroll County	\$0.50	\$1.50	\$2.00
Cecil County	\$0.50	\$0.75	\$1.25
Charles County	\$0.50	\$0.75	\$1.25
Dorchester County	\$0.50	\$1.50	\$2.00
Frederick County	\$0.50	\$2.25	\$2.75
Garrett County	\$0.50	\$1.50	\$2.00
Harford County	\$0.50	\$1.50	\$2.00
Howard County	\$0.50	\$0.75	\$1.25
Kent County	\$0.50	\$1.50	\$2.00
Montgomery County	\$0.50	\$0.75	\$1.25
Prince George's County	\$0.50	\$1.40	\$1.90
Queen Anne's County	\$0.50	\$0.75	\$1.25
Saint Mary's County	\$0.50	\$0.75	\$1.25
Somerset County	\$0.50	\$0.75	\$1.25
Talbot County	\$0.50	\$1.50	\$2.00
Washington County	\$0.50	\$0.75	\$1.25
Wicomico County	\$0.50	\$1.00	\$1.50
Worcester County	\$0.50	\$1.50	\$2.00