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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina, 29214

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**IMPORTANT NOTICE**  
**EFFECTIVE JULY 1, 2011**

File Number:

Notice Date:

TO: All Prepaid Wireless Sellers  
FROM: South Carolina Department of Revenue  
SUBJECT: Prepaid Wireless 911 Charge

The South Carolina General Assembly enacted legislation during the 2010 session which requires a prepaid wireless consumer to pay a prepaid wireless 911 charge at the time of purchase with respect to each prepaid wireless retail transaction. The purpose of the 911 charge is to provide funding for the cost of a 911 emergency system.

The prepaid wireless 911 charge of 63 cents (\$0.63) must be collected by a prepaid wireless seller on each sale of prepaid wireless telecommunications service to a consumer occurring on or after July 1, 2011. It is a flat fee to be approved annually by the South Carolina State Budget and Control Board in an amount equal to the monthly Commercial Mobile Radio Service 911 charge (i.e., CMRS 911 Charge). Unlike the CMRS 911 charge (collected by the cellular provider and imposed for each mobile number assigned to a CMRS customer), the prepaid wireless 911 charge is required to be collected by a prepaid wireless seller (i.e., electronics stores, convenience stores, cellular providers that offer prepaid wireless telecommunications service, or any person or entity that sells prepaid wireless telecommunications service to another person or entity for any purpose other than resale) on each prepaid wireless transaction occurring in South Carolina. The prepaid wireless 911 charges must be stated on an invoice, receipt or other similar document to be provided to the consumer by the seller or the seller must otherwise disclose to the prepaid wireless consumer that the charge was added in its billing to the consumer.

For example, a prepaid wireless customer (person who adds dollars/minutes of wireless airtime to their mobile phone account) may purchase prepaid wireless cell phone cards for \$15.00 or \$50.00 or even \$100.00 and the seller (i.e., convenience stores, electronics stores, etc.) would collect the 63 cents (\$0.63) on the prepaid wireless retail transaction (e.g. the purchase of wireless phone cards which load (add) wireless airtime to a mobile phone when it runs low, or prepaid wireless cellular phone plans which include minutes of airtime). The seller would state on the receipt to the consumer the 63 cents (\$0.63) prepaid wireless 911 charge collected.

The prepaid wireless 911 charge of 63 cents (\$0.63) must be collected by the seller and remitted to the South Carolina Department of Revenue (Department) on the Form ST-406. This form with payment is due on the 20th day of the 2nd month following the period covered by the return.

Persons receiving this notification must complete the attached notification form and return it to the SC Department of Revenue before July 1, 2011.

To obtain additional information, access to the South Carolina law concerning 911 charges is posted on the Department's website under the "What's New" section. Should you have any questions regarding this notice, please call one of the following Taxpayer Service Centers:

Columbia Main Office	803-898-5788	Greenville Service Center	864-241-1200
Charleston Service Center	843-852-3600	Myrtle Beach Service Center	843-839-2960
Florence Service Center	843-661-4850	Rock Hill Service Center	803-324-7641