# Small Retailer Exemption Language

A seller who certifies to the Commissioner of Taxes not later than January 15th of any calendar year that fewer than 500 retail sales of prepaid wireless telecommunications service were completed during the prior calendar year shall not be required to collect and remit the fee imposed by this subsection. If a seller that is not required to collect the fee in a calendar year exceeds the 500 retail sales threshold during that calendar year, such seller shall be required to collect and remit the fee beginning on January 1 of the next calendar year.