

## Consumer Pass Through Telecommunications Taxes and Fees

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Service Type	Taxes and Fees	Revenue	Notes
Broadband Internet Access Services	None		The Internet Tax Freedom Act prohibits states and municipalities from taxing BIAS.
Cable Video Services	Sales Tax (6%)  PEG Access Fee (Franchise fee) (5%)	~ \$8 million	Cable video service is subject to state sales tax. The Cable Act allows up to 5% franchise fee for cable related purposes. Vermont
Telecommunications Services	State Sales Tax (6%)  Vermont Universal Service Fund (2.4%)  Federal USF (33.4%)  Federal Excise tax (3%)	\$5.5 million  No State specific data at USAC	VUSF charge on retail telecommunications services.  Federal USF on Interstate portion of bill.  Both Funds assess revenue on VoIP  Charged on non-long distance charges

## Other Taxes and Fees

Tax	Services	Revenue	Notes
Gross Receipts Tax (to fund the PSD and PUC)	Telephone Cable CMRS	\$559,000 \$1,540,000 \$725,0000	.005% of gross revenue or \$500 .005% of gross revenue or \$500 .005% of gross revenue or \$500 30 V.S.A. § 22
Telephone personal property tax	Regulated telephone	~3.5 million	2.37% of plant Net Value. Paid by very few wireline telecommunications companies. Not paid by CMRS.