

Consumer Pass Through Telecommunications Taxes and Fees

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 VT revenue or \$500 .005 of gross VT revenue or \$500 .005 of gross VT 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.