



**Sales and Use Tax Division
North Carolina Department of Revenue
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www.ncdor.gov**

IMPORTANT NOTICE: 911 Service Charge Increases to Sixty-Five Cents (65¢)

This serves as notice that the North Carolina 911 Board voted to increase the 911 service charge to sixty-five cents (65¢) effective July 1, 2018. The new 911 service charge rate applies to each retail transaction of prepaid wireless telecommunications service that occurs on or after July 1, 2018.

A seller of prepaid wireless telecommunications service shall collect the 911 service charge from the consumer on each retail transaction occurring in North Carolina. [Form E-500L](#), 911 Service Charge Prepaid Wireless Telecommunications Return, is to be filed with the Department of Revenue either monthly or semiannually depending upon the selected or assigned filing frequency for an account.

Each retail sale of a prepaid wireless telecommunications service is subject to the service charge. For example, a retail sale of three separately-packaged prepaid wireless phone cards by a retailer to one customer is subject to the sixty-five cents (65¢) 911 service charge per card for total 911 service charges of one dollar and ninety-five cents (\$1.95). A retail sale of a single package/item that includes three prepaid wireless phone cards for one total amount by a seller to a customer is subject to one sixty-five cents (65¢) 911 service charge.

To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.