

2055-S

Sponsor(s): House Committee on Technology, Telecommunications & Energy (originally sponsored by Representatives Morris, Crouse and Bush)

Brief Description: Modifying the taxation of bundled telecommunications services. Revised for 1st Substitute: Modifying the taxation of telephone services.

HB 2055-S - DIGEST

(DIGEST AS ENACTED)

Provides that if a taxing jurisdiction does not subject some charges for telephone services to taxation, but these charges are aggregated with and not separately stated from charges that are subject to taxation, then the charges for nontaxable telephone services may be subject to taxation unless the telephone service or provider can reasonably identify charges not subject to the tax, charge, or fee from its books and records that are kept in the regular course of business and for purposes other than merely allocating the sales price of an aggregated charge to the individually aggregated items.