



Ohio Revised Code

Section 128.42 [Amended and renumbered as R.C. 128.40 by H.B. 33, 135th General Assembly, effective 10/3/2023] Wireless 9-1-1 charge imposed on subscribers.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) There is hereby imposed a wireless 9-1-1 charge of twenty-five cents per month as follows:

(1) On each wireless telephone number of a wireless service subscriber who has a billing address in this state. The subscriber shall pay the wireless 9-1-1 charge for each such wireless telephone number assigned to the subscriber. Each wireless service provider and each reseller shall collect the wireless 9-1-1 charge as a specific line item on each subscriber's monthly bill. The line item shall be expressly designated "State/Local Wireless-E911 Costs (\$0.25/billed number)." If a provider bills a subscriber for any wireless enhanced 9-1-1 costs that the provider may incur, the charge or amount is not to appear in the same line item as the state/local line item. If the charge or amount is to appear in its own, separate line item on the bill, the charge or amount shall be expressly designated "[Name of Provider] Federal Wireless-E911 Costs."

(2)(a) Prior to January 1, 2014, on each subscriber of prepaid wireless service. A wireless service provider or reseller shall collect the wireless 9-1-1 charge in either of the following manners:

(i) If the subscriber has a positive account balance on the last day of the month and has used the service during that month, by reducing that balance not later than the end of the first week of the following month by twenty-five cents or an equivalent number of airtime minutes;

(ii) By dividing the total earned prepaid wireless telephone revenue from sales within this state received by the wireless service provider or reseller during the month by fifty, multiplying the quotient by twenty-five cents.

(b) Amounts collected under division (A)(2) of this section shall be remitted pursuant to division (A)(1) of section 128.46 of the Revised Code.



The wireless 9-1-1 charges authorized under this section shall not be imposed on a subscriber of wireless lifeline service or a provider of that service.

(B) Beginning January 1, 2014:

(1) There is hereby imposed, on each retail sale of a prepaid wireless calling service occurring in this state, a wireless 9-1-1 charge of five-tenths of one per cent of the sale price.

(2) For purposes of division (B)(1) of this section, a retail sale occurs in this state if it is effected by the consumer appearing in person at a seller's business location in this state, or if the sale is sourced to this state under division (E)(3) of section 5739.034 of the Revised Code, except that under that division, in lieu of sourcing a sale under division (C)(5) of section 5739.033 of the Revised Code, the seller, rather than the service provider, may elect to source the sale to the location associated with the mobile telephone number.

(3)(a) Except as provided in division (B)(4)(c) of this section, the seller of the prepaid wireless calling service shall collect the charge from the consumer at the time of each retail sale and disclose the amount of the charge to the consumer at the time of the sale by itemizing the charge on the receipt, invoice, or similar form of written documentation provided to the consumer.

(b) The seller shall comply with the reporting and remittance requirements under section 128.46 of the Revised Code.

(4) When a prepaid wireless calling service is sold with one or more other products or services for a single, nonitemized price, the wireless 9-1-1 charge imposed under division (B)(1) of this section shall apply to the entire nonitemized price, except as provided in divisions (B)(4)(a) to (c) of this section.

(a) If the amount of the prepaid wireless calling service is disclosed to the consumer as a dollar amount, the seller may elect to apply the charge only to that dollar amount.

(b) If the seller can identify the portion of the nonitemized price that is attributable to the prepaid wireless calling service, by reasonable and verifiable standards from the seller's books and records



that are kept in the regular course of business for other purposes, including nontax purposes, the seller may elect to apply the charge only to that portion.

(c) If a minimal amount of a prepaid wireless calling service is sold with a prepaid wireless calling device for the single, nonitemized price, the seller may elect not to collect the charge. As used in this division, "minimal" means either ten minutes or less or five dollars or less.

(C) The wireless 9-1-1 charges shall be exempt from state or local taxation.