

CHAPTER 12 – SALES TAX CODE

Sec. R12-470.1 Telecommunication services

(a) Gross income from the business activity of providing telecommunication services to consumers within this City shall not include:

(1) charges for installation, maintenance, and repair of telecommunication equipment which are subject to the provisions of Sections 12-415, 12-416, or 12-417 (construction contracting); 12-445 (real property rental); 12-450 (tangible personal property rental); or 12-460 (retail sales); depending upon the nature of the work performed.

(2) separately billed advertising charges which are subject to the provisions of Section 12-405 or 12-435.

(b) Mobile equipment. In cases where the customer is being provided telecommunication services to receiving/transmission equipment designed to be mobile in nature (for example, mobile telephones, portable hand-held two-way radios, paging devices, etc.), the provider shall, for the purposes of the tax imposed by this Section, determine whether such provider's customers are "within this City" as follows:

(1) by the billing address of the customer, provided that such address is a permanent residence or business location of the consumer within the State.

(2) in all other cases, the business location of the telecommunications provider.
(Ord. 2010-25, 9/7/2010, Reenacted) SUPP 2010-03