

Table 35
Telephone Taxes

EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, FY 1977-78 TO 2012-13

Fiscal year	Emergency telephone users surcharge a/	Universal telephone service tax b/
2012-13	\$79,152,000	-
2011-12	83,313,000	-
2010-11	86,507,000	-
2009-10	90,349,000	-
2008-09	107,795,000 c/	-
2007-08	103,748,000	-
2006-07	112,154,000 d/	-
2005-06	130,911,000	-
2004-05	128,463,000 e/	-
2003-04	136,124,000	-
2002-03	131,239,000	-
2001-02	125,381,000	-
2000-01	121,640,000 f/	-
1999-00	104,237,000	-
1998-99	93,964,000	-
1997-98	90,842,000	-
1996-97	81,477,000	-
1995-96	73,080,000	-
1994-95	74,645,000 g/	-
1993-94	70,889,000	-
1992-93	67,445,000	-
1991-92	69,910,000	-
1990-91	64,725,000	-
1989-90	52,110,000 h/	-
1988-89	41,588,000	-
1987-88	40,529,000	\$11,702,000 i/
1986-87	40,985,000	42,627,000 j/
1985-86	34,437,000	83,707,000
1984-85	30,178,000	57,637,000
1983-84	25,356,000	
1982-83	23,057,000	
1981-82	20,052,000	
1980-81	15,759,000	
1979-80	15,142,000	
1978-79	14,069,000	
1977-78	8,747,000	

a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.

b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.

c. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.

d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.

e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.

f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.

g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.

h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.

i. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.