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November 8, 1993

Dear Mr. :

I am writing in response to your inquiry regarding imposition of the 911 surcharge on California public schools. Section 41046 of the Revenue and Taxation Code provides an exemption from the surcharge for intrastate telecommunications services which are exempt from the **federal** telecommunications services tax pursuant to section 4253 of the Internal Revenue Code of 1954. Subdivisions (i) and (j) of section 4253 specifically exempt state and local government and non-profit educational organizations from the federal tax. Therefore, California public and other qualifying non-profit schools are exempt from the 911 surcharge, and it should not be included in the service suppliers' charges.

You are welcome to call me with any further questions regarding telephone taxes.

Sincerely,

Susan Scott  
Staff Counsel  
Special Taxes Division

cc: Gary Jugum  
Janet Vining