Telephone Taxes

TABLE 35—EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 2007-08
(In thousands of dollars)

Fiscal year	Emergency telephone users surcharge[a]	Universal telephone service tax[b]
1	2	3
2007-08	$103,748[c]	–
2006-07	112,154[c]	–
2005-06	130,911	–
2004-05	128,463[d]	–
2003-04	136,124	–
2002-03	131,239	–
2001-02	125,381	–
2000-01	121,640[e]	–
1999-00	104,237	–
1998-99	93,964	–
1997-98	90,842	–
1996-97	81,477	–
1995-96	73,080	–
1994-95	74,645[f]	–
1993-94	70,889	–
1992-93	67,445	–
1991-92	69,910	–
1990-91	64,725	–
1989-90	52,110[g]	–
1988-89	41,588	–
1987-88	40,529	$11,702[h]
1986-87	40,985	42,627[i]
1985-86	34,437	83,707
1984-85	30,178	57,637
1983-84	25,356	
1982-83	23,057	
1981-82	20,052	
1980-81	15,759	
1979-80	15,142	
1978-79	14,069	
1977-78	8,747	

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 November 1, 2006, the tax rate was reduced to 0.50 percent.
d. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
e. 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.
f. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
g. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
h. 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.
i. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.