

Regulation History

Types of Regulations: Prepaid Mobile Telephony Services

Regulations: 2460, 2461, 2462

Title: 2460, *Administration*

2461, *Exemptions, Deductions, Credits, and Specific Applications of Tax,*

2462, *Refunds of Excess Charges Collected*

Preparation: Andrew Kwee

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The State Board of Equalization proposes to adopt new regulations to implement, interpret, and make specific the Prepaid Mobile Telephony Services Surcharge Collection Act's and the Local Prepaid Mobile Telephony Services Collection Act's statutes regarding the application of the prepaid mobile telephony services (MTS) surcharge and local charges to the purchase of prepaid MTS.

History of Proposed Regulations:

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| December 2, 2016 | Re-Submitted to Office of Administrative Law for Approval |
| March 21, 2016 | Board withdrew Regulation |
| February 9, 2016 | Submitted to Office of Administrative Law for Approval |
| January 26, 2016 | Public Hearing |
| December 4, 2015 | OAL publication date; 45-day public comment period begins; Interested Parties mailing |
| November 23, 2015 | Notice to OAL |
| September 16, 2015 | Business Taxes Committee, Board Authorized Publication (Vote 5-0) |

Sponsor: NA

Support: NA

Oppose: NA