



# informational

## Bulletin

Constance Beard, Director

## Prepaid Wireless E911 Surcharge Rate Update

**To: All retailers and servicepersons filing Form ST-1, Sales and Use Tax and E911 Surcharge Return, and making sales of prepaid wireless telecommunications service in the city of Chicago**

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For information or forms  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
1 800 732-8866 or  
217 782-3336

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

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Effective **July 1, 2017**, Public Act 100-0020 amends the Prepaid Wireless 911 Surcharge Act. The E911 Surcharge rate imposed on sales of prepaid wireless telecommunications service for locations in the city of Chicago will remain at **9 percent** (.09) through December 31, 2020.

### What is the Prepaid Wireless E911 Surcharge?

The Prepaid Wireless E911 Surcharge is a charge imposed on the consumer, to be collected by the seller, when a retail transaction takes place that includes prepaid wireless telecommunications service. The rate of the Prepaid Wireless E911 Surcharge varies depending on whether the transaction occurs at a Chicago or a non-Chicago location.

### What is prepaid wireless telecommunications service?

Prepaid wireless telecommunications service is service for which the consumer must pay in advance and is sold in predetermined units or dollars. As the predetermined units are used, the amount remaining available for use declines in a known amount. Examples include prepaid calling cards and minutes added to "pay-as-you-go" phones.

### Did the non-Chicago Prepaid Wireless E911 Surcharge rate change?

No. The legislation to maintain the E911 Surcharge rate for locations in the city of Chicago did not change the current E911 Surcharge rate of 3 percent (.03) for locations outside the city of Chicago.

### Where can I verify the rates of Sales and Use Tax and Prepaid Wireless E911 Surcharge I should be collecting?

Our website at [tax.illinois.gov](http://tax.illinois.gov) is the best resource for up-to-date tax information. Use the Tax Rate Database on our website to look up location specific tax and surcharge rates. The Department also posts Sales and Use Tax and E911 Surcharge rate change bulletins on our website. Notification of a rate change bulletin will also appear as a message in MyTax Illinois. If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration.