



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

APRIL 26, 2013

Effective August 1, 2013, the WTAP and TRS taxes expire (Second Engrossed Second Substitute House Bill 1971 [chapter 8, Laws of 2013 2nd spec.sess.]) See our [Special Notice Telephone Tax Changes Effective August 1, 2013](#).

Please note that while the WTAP and TRS taxes expire, those programs will continue by means of a biennial legislative general fund appropriation and by funds from any federal government or other programs for this purpose.

Telephone Program Excise Tax Rates for Fiscal Year 2014

Summary

The Department of Revenue collects the Telecommunications Relay Service (TRS) and Washington Telephone Assistance Program (WTAP) taxes on behalf of the Department of Social and Health Services. (RCW 82.72.020)

For fiscal year 2014 (July 1, 2013 – June 30, 2014), the TRS tax will remain at \$.17 per line and the WTAP tax will remain at \$.14 per line.

Tax Rates

The below chart lists the County and State E-911, TRS and WTAP tax rates per switched access line for fiscal year 2014.

Tax	Line Code	E-911 County Rate	E-911 State Rate	TRS Rate	WTAP Rate	Combined Rate
Wireline	793	.70	.25	.17	.14	1.26
Wireless	794	.70	.25	N/A	N/A	.95
VOIP	795	.70	.25	N/A	N/A	.95

Local Tax Reporting

E911 Taxes must be reported to the location where the service is provided. Please see the E911 local flyers at dor.wa.gov/E911.

Separately Stated on Consumer Bills

State law requires that these taxes must be separately stated on customers' billings, even though they are combined for tax reporting purposes.

For more information

Visit the Department's website at dor.wa.gov or contact the Department's Telephone Information Center at 1-800-647-7706.