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## TELEPHONE AND TELECOMMUNICATION SERVICES

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of the City of Fort Collins Sales and Use Tax Code, as well as for the guidance of the City employees whose responsibility it is to collect and enforce the taxes imposed by the Tax Code. The following guide is exactly as it says, a GUIDE, and not to be used in any case of law. Please refer to the City of Fort Collins Sales Tax Ordinance for any references to your particular business operation for the official laws imposed by the City.

The Code of the City of Fort Collins imposes a sales/use tax on telephone and telecommunication services originating from or received on telecommunication equipment in Fort Collins and is charged to a telephone number or an account located within the City. Specific telecommunication services subject to the City of Fort Collins sales/use tax include, but are not limited to, charges for the following:

- A. Local telephone service including zone calls (a zone call is a charge for a specific local call).
- B. Intrastate long distance telephone service (including access services).
- C. Cellular telephone service, including airtime.
- D. Beeper/pager service, including airtime.
- E. Two-way radio communications airtime.
- F. Internet access charges.
- G. Voice Over Internet Protocol (VoIP) services.
- H. Access services for all interstate telecommunications services.
- I. Prepaid calling cards.
- J. Voice mail or voice message.
- K. Call waiting.
- L. Fax related services.
- M. Pay-per-use services such as continuous redial, last call return, and directory assistance.

### EXAMPLES

1. Jane, a Fort Collins resident, places long distance calls to her brother in Seattle, Washington and her aunt in Vail, Colorado. Both calls are charged to her telephone at her Fort Collins home. The billing she receives has three distinct charges: local service, Intrastate charges and charges passed through from an interstate carrier. The charge for the call to her brother in Washington is not subject to tax, as this is a charge for interstate telephone usage. The local service charge and the charge for the Intrastate call to her aunt are subject to tax.
2. John buys a prepaid calling card from a store located inside City limits. The purchase price of the calling card is subject to tax.
3. Worldwide Marketing, Inc., located within City limits, is billed a monthly charge for internet access. The internet access charge is subject to tax.

### RELATED TAX GUIDE TOPIC

Telephone Occupation Tax

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71                      Definitions.  
Section 25-73 (b) (4) & (5)    Imposition of the sales tax.

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