

9-1-1 SURCHARGE REMITTANCE PROCEDURES

Authoritative Procedures

Authorized under the Maryland Public Safety Article, pursuant to §1-310 and §1-311, each telecommunications service provider that provides “9-1-1 accessible service” must:

- Act as a monthly collection agent for Maryland’s 9-1-1 Surcharge fees (State Fee and County Additional Fee – currently \$0.25 State and \$0.75 County Additional Fee equaling \$1.00 total per subscriber bill);
- Remit all money collected to the State of Maryland Comptroller of the Treasury on a monthly basis (due by the 23rd of each month); and
- May retain an amount equal to 0.75 percent of only the State portion of the 9-1-1 collected fees to cover the expenses of billing, collecting, and remitting the 9-1-1 fees (Not applicable to the County Additional Fee).

Pre-Paid Telecommunication Service Providers must apply the 9-1-1 Surcharge (see above process) when a subscriber is charged a recurring monthly fee for minutes/service. **Pre-Paid minutes/service purchased at a retail outlet or via the internet on a random basis are also subject to Maryland’s 9-1-1 Surcharge - please refer to the Maryland Sales and Use Tax forms for collection and filing procedures.**

Remittance Form Procedures

Each company providing 9-1-1 accessible service in Maryland shall remit 9-1-1 Surcharge funds by completing the form titled “*Emergency Telephone System Trust Fund Report*” as indicated below:

For each County and Baltimore City:

- **Number of subscribers** remitting the fee for that month
- The **Rate** (pre-populated – currently \$1.00 from each subscriber)
- The **Total** amount collected for that county (both the State fee and County additional fee)
- **Collection Allowance** - The total allowance retained from the 0.75 percent Administrative Fee (applicable only on the State portion of the collected fee)
- **Remittance** - The total amount remitted, less the administrative fee
- **County Share** – The total amount of the collected County additional fee (currently \$.075)

For each Collection Total

- **Total** of each column
- **State Fee** - total State fee collected minus the collection allowance
- **County Fee** - total county fee collected – should match total of “county shares” column)
- **Month Ending** – identify the month of the collected fees (one month per form)
- **Total Remittance** – month’s total remittance (should match total of “**Remittance**” column)
- **Remittance Last Month** – last month’s remittance
- **Percent Difference** – percentage of remittance difference from this month and last month’s remittances (can reflect a plus or minus change)
- **Comments Area** – explain any **Percent Difference** exceeding 10% or enter other applicable comments

All remittance forms should be signed (certifying accuracy) with the check made out to “MD - Comptroller of the Treasury” (please indicate “9-1-1 Trust Fund” on the memo/note line) and sent to the following address:

State of Maryland-Comptroller of the Treasury
Revenue Administration Division
Revenue Administration Center
P.O. Box 207
Annapolis, MD 21404-0207

Please contact Karen Smith, Accountant for the Emergency Number Systems Board; at 410-585-3023 should you have any questions.