

## HB 4055

## Sec (1 )

15 Defines prepaid wireless communication services

23 Defines wireless communication services

## Sec (1.a )

6 Defines consumer, Seller and retail transactions

13 Defines VOIP telecommunication service.

21 Defines retail transaction of prepaid telecommunication service.

22 Defines Seller of prepaid telecommunication service.

23 Subscriber does not include prepaid service Provider collect

## Sec (2)

2 non liability of sellers or providers

## Sec (2.a ) Sections 1 and 2 app after Oct, 2015

## Sec (3)

5 Current law tax does not apply to prepaid after 1/1/2015

## Sec (3.a )

imposes a 75 cents tax on each retail transaction Reference USC

Seller collects on location sales or based on consumer address, or associated to Oregon.

Tax shall be separately stated on invoice

## Sec (5.a )

Sellers keep 2% for their collection costs after Oct 2015

## Sec (8.a )

3.a o 5 and 6 to 8 apply to VOIP after 10/1/2015

## Sec (9 ) apply the sunset to the new format.

## Sec (11) Declaration of Legislative intent.

## Sec (11.a) Two methods of prepay tax payment.

1,2,3 through balance form phone, or average / \$50.

4 Specifies that DOR establishes policies and procedures to collect tax on prepaid

## Sec (11.b) Transitional period 1/1/2015 to 10/1/2015.

Sec (12) Consumer liability for the tax, and pay

Sec (13) Specifies that DOR establishes policies and procedures to collect tax on prepaid and VOIP

Sec (13.a) sec 12 and 13 Applies to VOIP after 10/1/2015

Sec (13.b) DOR report on collections and new system starting Feb 2017

Sec (14) DOR is allowed 1 % for administration.

Sec (15) 1% to DOR starting effective date.

Sec(16) effective 91 das after Sine die