MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau Notice 72-25-16 November 5, 2025

Notice to Retailers Who Sell Prepaid Wireless Telecommunications

Senate Bill 2835, passed during the 2025 Regular Session of the Mississippi Legislature, levies an emergency communications service charge for prepaid wireless telecommunications services purchased in a retail transaction.

The current prepaid wireless telecommunications charge of $1.00 per transaction levied under Miss. Code Ann. Section 19-5-343 will stand repealed as of December 31, 2025 and is replaced with this new $2.00 per transaction fee beginning with retail transactions occurring on or after January 1, 2026.

Taxpayers currently registered to collect and remit the prepaid wireless telecommunications fee will continue to file their returns as they have previously done.

Emergency Communications Service Charges Detail Beginning January 1, 2026	
$2.00	Each prepaid wireless telecommunications service purchased in a retail transaction

The emergency communications service charge for prepaid wireless communications service shall be collected by the seller from the consumer with respect to each retail transaction. These charges shall be collected, reported, and remitted to the Mississippi Department of Revenue by the 20th of the month following the sale. The retailer is allowed to take a 2% discount for returns filed and paid by the due date. Returns and payments filed after the due date are subject to penalties and interest.

The amount of the emergency communications service charge that is collected by a seller from a consumer shall not be considered revenue for any purpose and, therefore, shall not be included in the base for measuring any tax, fee, surcharge, or other charge imposed by the State of Mississippi.

If you have any questions, please contact sales@dor.ms.gov.

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