



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-25-17

November 5, 2025

Notice to Telecommunications Service Providers

Senate Bill 2835, passed during the 2025 Regular Session of the Mississippi Legislature, levies new emergency communications service charges on services provided by telecommunications service providers. The new fees begin January 1, 2026.

The current service charges levied under Miss. Code Ann. Section 19-5-313 will stand repealed as of December 31, 2025.

The Five Cent (\$0.05) fee levied under Miss. Code Ann. Section 19-5-357 remains unchanged by Senate Bill 2835.

Emergency Communications Service Charge Detail Beginning January 1, 2026	
\$2.00	Per residential telephone subscriber line per month
\$2.00	Per commercial telephone subscriber line for exchange telephone service per month
\$2.00	Per Voice over Internet Protocol (VoIP) subscriber account per month
\$2.00	Per CMRS connection per month

Each service provider shall act as a collection agent for the new \$2.00 emergency communications service charges and shall collect the emergency communications service charges as part of the provider's normal monthly billing process. **These charges shall be reported and remitted to the Mississippi Department of Revenue by the 20th of the month following the sale using a zip code plus four (4) designation. The service provider is to report the charges collected based on the customer's service address of the customer for which the service(s) are provided. The customer's billing address should be used in lieu of the service address if the service address is unknown. The service provider may upload a CSV file with their monthly return to provide the zip code plus four (4) designation details necessary to be in compliance with the requirements of the law. A template will be available for the CSV file on TAP with the required column headers.**

Telecommunications service providers will need to register with the Mississippi Department of Revenue and apply for an NG911 account. The NG911 account will be used to file monthly returns. The first return will be due by February 20th, 2026, to report fees collected in the January 2026 period.

Fees billed to customers for periods prior to January 1, 2026, should be sent to the CMRS Board as previously done. The new \$2.00 fees billed to customers for periods on or after January 1, 2026, should be submitted to the Mississippi Department of Revenue on the monthly NG911 return. Service providers are allowed a discount of one half of one percent (.5%) on the monthly NG911 return 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 service provider 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.