

June 5, 2002

H 1521. CONFORM MOBILE TELECOMMUNICATIONS SOURCING. TO CONFORM SOURCING OF MOBILE TELECOMMUNICATIONS SERVICES TO THE FEDERAL MOBILE TELECOMMUNICATIONS SOURCING ACT AND TO CODIFY THE SOURCING PRINCIPLES FOR OTHER TELECOMMUNICATIONS SERVICES. Rewrites GS 105-164.3 to define the term "place of primary use" for purposes of mobile telecommunications services and delete the definition of "service address." Rewrites GS 104-164.4(a)(4d) to provide that prepaid telephone calling service is taxable at the point of sale instead of at the point of use, is sourced in accordance with GS 105-164.4B, and is not subject to tax as a telecommunications service. Rewrites GS 105-164.4B(a)(3) to provide that when delivery address and addresses of purchaser are unknown, prepaid telephone calling service that authorizes the purchase of mobile telecommunications service is sourced at the location associated with the mobile telephone number. Rewrites GS 105-164.4C to (1) provide that telecommunications service is provided in the state if the service is sourced to the state under the section; (2) state that definitions and provisions of the federal Mobile Telecommunications Sourcing Act apply to the sourcing and taxation of mobile telecommunications services; (3) provide that gross receipts from telecommunications service include receipts from flat rate service, service provided on a call-by-call basis, mobile telecommunications service, and private telecommunications service; (4) set out general sourcing principles and the telecommunications services and products to which they apply; (5) specify the ways in which gross receipts from private telecommunications service and postpaid service are sourced; and (6) rewrite definitions. Effective Jan. 1, 2002, and applies to taxable services reflected on bills dated after Aug. 1, 2002, except, provisions relating to services that are sourced partially to other states and to postpaid service are effective Jan. 1, 2004, and apply to taxable services reflected on bills dated on or after that date.

Intro. by Allen, Buchanan, Hill, Holliman, Jarrell, Luebke, McComas, Wainwright.

Ref. to Finance	GS 62A, 105
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July 15, 2002

SL 2002-16 (H 1521). CONFORM MOBILE TELECOMMUNICATIONS SOURCING. AN ACT TO CONFORM SOURCING OF MOBILE TELECOMMUNICATIONS SERVICES TO THE FEDERAL MOBILE TELECOMMUNICATIONS SOURCING ACT AND TO CODIFY THE SOURCING PRINCIPLES FOR OTHER TELECOMMUNICATIONS SERVICES. Summarized in *Daily Bulletin* 6/5/02. Enacted July 11, 2002. GS 105-164.4C(e)(4), as enacted by Section 10 of this act, and Section 14 of this act are effective Jan. 1, 2004, and apply to taxable services reflected on bills dated on or after Jan. 1, 2004. The remainder of this act becomes effective Aug. 1, 2002, and applies to taxable services reflected on bills dated after Aug. 1, 2002.