

**Revenue Information Bulletin No. 18-010**  
**March 9, 2018**  
**Telecommunication Tax For The Deaf**

**Notification of Rate Increase to Telecommunication Tax for the Deaf**

Enrolled House Bill 27 was passed during the 2018 First Extraordinary Session of the Louisiana Legislature. Enrolled House Bill 27 affects the Telecommunication Tax for the Deaf and becomes effective upon the signature of the Governor. The provisions of Enrolled House Bill 27 amend and reenact R.S. 47:1061(A)(1) to increase the tax from four and one-half cents to five cents per month per line for each wireline access line and per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana.

According to Revenue Ruling 17-001, telecommunication service companies should have assessed and collected tax of four cents per line for each wireline access line and per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana for January 2018 and February 2018. This practice should continue until the Governor signs Enrolled House Bill 27 of the 2018 First Extraordinary Session of the Louisiana Legislature. Beginning the date the Governor signs Enrolled House Bill 27 of the 2018 First Extraordinary Session of the Louisiana Legislature into law, five cents per line for each wireline access line and per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana should be assessed and collected.

Telecommunication service companies operating in Louisiana should begin reprogramming their systems to be prepared to assess and collect the increase from four cents to five cents. Additional guidance will be provided to telecommunication service companies once Enrolled House Bill 27 is signed by the Governor.

Questions concerning the Telecommunication Tax for the Deaf should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

**Kimberly Lewis Robinson**  
**Secretary**