

**NOTICE TO TELECOMMUNICATIONS PROVIDERS; EXEMPTION FROM THE EMERGENCY RESPONSE FEE (9-1-1 System and Emergency Response Assessment (P.L. 2004, c.48))**

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The Emergency Response Fee (9-1-1), which was enacted effective July 1, 2004, is not applicable to the Federal Government, its agencies, or instrumentalities. However, between July 1, 2004 and December 30, 2004, it was imposed on periodic bills issued to State government agencies, county and municipal governments and their agencies, and school districts. The law provides an exemption for periodic bills issued to such governmental entities for voice grade access service lines **on and after January 1, 2005**.

Thus, State, county and municipal governments and their agencies and school districts are exempt from the Fee imposed on each voice grade access service line provided as part of telephone exchange service. However, these entities remain subject to the 9-1-1 Fee for each periodic bill for mobile telecommunications service. Please refer to the Notice that was sent by the Division to all telecommunications providers, available at:

<http://www.state.nj.us/treasury/taxation/pdf/911fee.pdf>.

If the 9-1-1 Fee has been erroneously charged, state governmental entities may file a Claim for Refund. The Claim for Refund (A-3730) is available at:

[http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/sales/a3730.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/a3730.pdf)