

MODEL ORDINANCE

IMPOSING A 9-1-1 CHARGE ON  
PREPAID WIRELESS SERVICE

WHEREAS, Part 4 of Article 2 of Chapter 5 of Title 46 of the Official Code of Georgia Annotated, as amended by Act No. 187, Georgia Laws 2011, authorizes counties and cities that operate a 9-1-1 public safety answering point to impose a 9-1-1 charge on prepaid wireless service at the retail point of sale; and,

WHEREAS, pursuant to Code Section 46-5-134.2 of the Official Code of Georgia Annotated such charges may be imposed at the rate of 75 cents per retail transaction; and

WHEREAS, revenues received by a county or municipality from such charges must be deposited in the emergency telephone assistance fund maintained by the county or municipality; and

WHEREAS, imposition of the charge on prepaid wireless service is contingent upon the enactment of an ordinance or resolution of the county or municipality; and

WHEREAS, \_\_\_\_\_ County operates a 9-1-1 public safety answering point.

**OR**

*WHEREAS, \_\_\_\_\_ County participates in a 9-1-1 public safety answering point operated by a joint 9-1-1 authority with the following jurisdictions: \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_.<sup>1</sup>*

**OR**

*WHEREAS, \_\_\_\_\_ County operates a multijurisdictional 9-1-1 public safety answering point by intergovernmental agreement with the following jurisdictions: \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_.<sup>1</sup>*

*NOW, THEREFORE, BE IT RESOLVED* that the Board of Commissioners of \_\_\_\_\_ County does hereby ordain as follows:

**Section 1. 9-1-1 Charge on Prepaid Wireless Transactions**

In accordance with O.C.G.A. § 46-5-134.2, there is hereby imposed a prepaid wireless 9-1-1 charge as defined by O.C.G.A. § 46-5-134.2(a)(4) upon every prepaid wireless retail transaction occurring within the jurisdiction of the public service answering point in the amount of 75 cents.

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<sup>1</sup> *NOTE: Each jurisdiction must adopt an ordinance imposing the charge in order to ensure receipt of the jurisdiction's share of the prepaid 9-1-1 revenues collected by the Department of Revenue.*

**Section 2. Collection of 9-1-1 Charge on Prepaid Wireless Transactions**

Prepaid wireless 9-1-1 charges collected by sellers shall be remitted to th Commissioner of the Department of Revenue at the times and in the manner provided by Chapter 8 of Title 48 of the Official Code of Georgia Annotated with respect to the sales and use tax imposed on prepaid wireless calling service.

**Section 3. Administrative Provisions**

The Clerk of the County is hereby directed to file with the State Revenue Commissioner a certified copy of this ordinance and amendments thereto, in accordance with O.C.G.A. § 46-5-134.2(j)(1), within ten (10) days of enactment of this ordinance.

**Section 4. Depositing of Funds; Use of Funds**

In accordance with O.C.G.A. § 46-5-134.2(j)(5), funds received by this county from charges imposed by this ordinance shall be deposited in the Emergency Telephone System Fund maintained by this county pursuant to O.C.G.A. § 46-5-134 and kept separate from general revenue of the jurisdiction; all such funds shall be used exclusively for the purposes authorized by O.C.G.A. § 46-5-134 (f).

**Section 5. Repealer**

All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

**Section 6. Effective Date**

The ordinance shall become effective January 1, 2012.

Be IT ORDAINED this \_\_\_ day of \_\_\_\_\_, 2011, by the Board of Commissioners of \_\_\_\_\_ County, Georgia.

\_\_\_\_\_  
Chairperson

CERTIFICATION

I hereby certify that the foregoing is a true and correct copy of an original ordinance duly adopted by the Board of Commissioners of \_\_\_\_\_ County on the \_\_\_ day of \_\_\_\_\_, 2011.

In witness whereof, I hereunto set my hand and affix the seal of the County, this \_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
County Clerk

[Affix Seal]