

**TABLE 17B. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES  
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2013-2014  
[§ 105 ARTICLE 5.]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			§ 105-164.4(a)(1f), (1j), (4a)		§ 105-164.4(a)(4c)		§ 105-164.4(a)(6)			
			Net collections	Local share	Net collections	Local share	Cable		Direct-to-home satellite	
[\$]	[\$]	[\$]	[\$]	Net collections	Local share	Net collections	Local share			
Electric power	3	Gross receipts derived from sales of electricity to consumers (other than qualifying sales to farmers, manufacturers, and commercial laundries and dry cleaners) are subject to a 3% rate. Sales of electricity to manufacturers/farmers for qualifying purposes are exempt for transactions on/after <u>July 1, 2010</u> ; sales of electricity measured by a separate meter or device to laundries and pressing and dry cleaning establishments for qualifying purposes are subject to a 2.83% rate.	301,215,356	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	7	Combined general rate applicable to gross receipts from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). An amount equal to 18.70% of net collections (less a freeze deduction adjustment) is allocated to eligible municipalities based on a formula. [See note on authorized county participation.]*  In addition, an amount equal to 7.7% of net collections (adjusted for supplemental PEG support) is allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	387,210,250	-----	-----	-----	-----	-----
						61,924,499				
						28,283,511				
						1,548,538				
Video Programming	7	Combined general rate applicable to gross receipts from providing video programming services (cable and direct-to-home satellite)  Amounts equal to 23.6% of cable and 37.1% of satellite net collections (adjusted for supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	-----	-----	93,934,807	-----	69,753,739	-----
								21,029,741		24,549,189
								1,151,409		1,344,082
<b>Totals</b>			<b>301,215,356</b>	<b>-----</b>	<b>387,210,250</b>	<b>91,756,548</b>	<b>93,934,807</b>	<b>22,181,150</b>	<b>69,753,739</b>	<b>25,893,271</b>

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the franchise tax. (Refer to *Table 17A*.)

[SL 2013-316, s. 4.1(a) repealed the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts derived from providing electric power are subject to the combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repealed the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments and the 3% rate effective for gross receipts billed on or after July 1, 2014. SL 2013-316, s. 4.3(a) amended Part 8 of Article 5, § 105 by adding § 105-164.44K that provides for a distribution of a portion of the tax proceeds generated from the combined general rate on electricity to the municipalities.]

\*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.