



Important Notice

May 5, 2021

**Columbia County Imposes Wireless Communications Surcharge Rate
Effective June 1, 2021**

The Tax Law imposes a public safety communications surcharge on postpaid and prepaid wireless communications services. New York City and counties outside New York City may also impose a local surcharge on postpaid and prepaid wireless communications services.

Beginning June 1, 2021, Columbia County is imposing a local surcharge rate of \$.30 on wireless communications services.

• **Postpaid: WCS-1, *Postpaid Wireless Communications Surcharge Return***

The combined state and local surcharge rate will increase from \$1.20 to \$1.50. When you Web File, use the *Columbia County* \$1.50 entry line to report the surcharge on all devices in service during any part of a month for every customer whose place of primary use is in Columbia County.

• **Prepaid: WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return***

The combined state and local surcharge rate will increase from \$.90 to \$1.20. When you Web File, use the *Columbia County* \$1.20 entry line to report retail sales of prepaid wireless communications services in Columbia County.