



**Broome County Increases Wireless Communications Surcharge Rates
Effective December 1, 2019**

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 December 1, 2019, Broome County is increasing its surcharge rates on wireless communications services.

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

The combined state and local surcharge rate will increase from \$1.50 to \$2.60. Use the Broome County \$2.60 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 Broome County.

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

The combined state and local surcharge rate will increase from \$1.20 to \$2.30. Use the Broome County \$2.30 entry line to report retail sales of prepaid wireless communications services in Broome County.

Each increase of \$1.10 will expire on May 31, 2029.