Table 15: State Taxation of Selected Telecommunications Providers as of January 1, 2007

State	Provider	Corporate Income Tax	Gross Receipts Tax: Intrastate	Gross Receipts Tax: Interstate & International	Sales & Excise Tax: Intrastate	Sales & Excise Tax: Interstate & International	Real/Personal Property Tax*
Alabama							
	LEC	X	X (1)	N/A	Exempt	N/A	X
	IXC	X	X (1)	X (1)	Exempt	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Alaska							
	LEC	X	X (2)	N/A	- - -	N/A	X
	IXC	X	Exempt	Exempt	- - -	- - -	X
	Cable TV	X	Exempt	N/A	- - -	N/A	X
Arizona							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Arkansas							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
California							
	LEC	X	- - -	N/A	Exempt	N/A	X
	IXC	X	- - -	- - -	Exempt	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Colorado							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Connecticut							
	LEC	X	Exempt	N/A	X	N/A	(3)
	IXC	X	Exempt	Exempt	X	X	(3)
	Cable TV	X	X	N/A	X	N/A	(3)
Delaware							
	LEC	X	X (4)	N/A	- - -	N/A	X
	IXC	X	X	Exempt	- - -	- - -	X
	Cable TV	X	X	N/A	- - -	N/A	X
Florida							
	LEC	X	X	N/A	Exempt	N/A	X
	IXC	X	X	X	Exempt	Exempt	X
	Cable TV	X	X	N/A	Exempt	N/A	X
Georgia							
	LEC	X	- - -	N/A	X (5)	N/A	X
	IXC	X	- - -	- - -	X (5)	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Hawaii							
	LEC	X	X (6)	N/A	Exempt (7)	N/A	Exempt (8)
	IXC	X	X (6)	- - -	Exempt (7)	X	Exempt (8)
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Idaho							
	LEC	X	- - -	N/A	Exempt	N/A	X
	IXC	X	- - -	- - -	Exempt	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X

Table 15: State Taxation of Selected Telecommunications Providers as of January 1, 2007 (Cont'd)

State	Provider	Corporate Income Tax	Gross Receipts Tax		Sales & Excise Tax		Real/Personal Property Tax*
			Intrastate	Interstate & International	Intrastate	Interstate & International	
Illinois							
	LEC	X	Exempt	N/A	X (9)	N/A	- - -
	IXC	X	Exempt	Exempt	X (9)	X	- - -
	Cable TV	X	Exempt	N/A	Exempt	N/A	- - -
Indiana							
	LEC	X	X	N/A	X	N/A	X
	IXC	X	X	X	X	Exempt	X
	Cable TV	X	Exempt	N/A	X	N/A	X
Iowa							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	X	N/A	X
Kansas							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
Kentucky							
	LEC	X (10)	- - -	N/A	X	N/A	X
	IXC	X (10)	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
Louisiana							
	LEC	X	X	N/A	X	N/A	X
	IXC	X	X	Exempt	X	X	X
	Cable TV	X	Exempt	N/A	Exempt	N/A	X
Maine							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	X (11)	N/A	X
Maryland							
	LEC	X	X	N/A	(12)	N/A	X
	IXC	X	X	X	(12)	Exempt	X
	Cable TV	X	Exempt	N/A	Exempt	N/A	X
Massachusetts							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Michigan							
	LEC	X (13)	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Minnesota							
	LEC	X	- - -	N/A	X	N/A	X (14)
	IXC	X	- - -	- - -	X	X	X (14)
	Cable TV	X	- - -	N/A	X	N/A	X
Mississippi							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X

Table 15: State Taxation of Selected Telecommunications Providers as of January 1, 2007 (Cont'd)

State	Provider	Corporate Income Tax	Gross Receipts Tax: Intrastate	Gross Receipts Tax: Interstate & International	Sales & Excise Tax: Intrastate	Sales & Excise Tax: Interstate & International	Real/Personal Property Tax*
Missouri							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X
Montana							
	LEC	X	X	N/A	- - -	N/A	X
	IXC	X	X	X	- - -	- - -	X
	Cable TV	X	Exempt	N/A	- - -	N/A	X
Nebraska							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	Exempt	X
	Cable TV	X	- - -	N/A	X	N/A	X
Nevada							
	LEC	- - -	- - -	N/A	Exempt	N/A	X
	IXC	- - -	- - -	- - -	Exempt	Exempt	X
	Cable TV	- - -	- - -	N/A	Exempt	N/A	X
New Hampshire							
	LEC	X	X	N/A	- - -	N/A	X
	IXC	X	X	X	- - -	- - -	X
	Cable TV	X	X	N/A	Exempt	N/A	X
New Jersey							
	LEC	X (15)	Exempt (15)	N/A	X	N/A	X
	IXC	X (15)	Exempt (15)	Exempt	X	X	X
	Cable TV	X	Exempt	N/A	Exempt	N/A	X
New Mexico							
	LEC	X	- - -	N/A	X (17)	N/A	X
	IXC	X	X (16)	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
New York							
	LEC	***Exempt***	***X***	***N/A***	***X***	***N/A***	***X***
	IXC	***Exempt***	***X***	***X***	***X***	***Exempt***	***X***
	Cable TV	***X***	***Exempt***	***N/A***	***Exempt***	***N/A***	***X***
North Carolina							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
North Dakota							
	LEC	X	X	N/A	X	N/A	Exempt
	IXC	X	X	X	X	Exempt	Exempt
	Cable TV	X	Exempt	N/A	Exempt	N/A	X
Ohio							
	LEC	Exempt	X	N/A	Exempt (18)	N/A	X
	IXC	X	Exempt	Exempt	Exempt	Exempt	X
	Cable TV	X	Exempt	N/A	Exempt	N/A	X
Oklahoma							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	Exempt	N/A	X

Table 15: State Taxation of Selected Telecommunications Providers as of January 1, 2007 (Cont'd)

State	Provider	Corporate Income Tax	Gross Receipts Tax		Sales & Excise Tax		Real/Personal Property Tax*
			Intrastate	Interstate & International	Intrastate	Interstate & International	
Oregon							
	LEC	X	- - -	N/A	- - -	N/A	X
	IXC	X	- - -	- - -	- - -	- - -	X
	Cable TV	X	- - -	N/A	- - -	N/A	X
Pennsylvania							
	LEC	X	X	N/A	X	N/A	X (19)
	IXC	X	X	X	X	X	X (19)
	Cable TV	X	Exempt	N/A	X	N/A	X
Rhode Island							
	LEC	Exempt	X	N/A	X	N/A	X
	IXC	Exempt	X	X	X	X	X
	Cable TV	Exempt	X	N/A	X	N/A	X
South Carolina							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	Exempt	Exempt	X
	Cable TV	X	- - -	N/A	X	N/A	X
South Dakota							
	LEC	- - -	X	N/A	X	N/A	X
	IXC	- - -	X	Exempt	X	Exempt	X
	Cable TV	- - -	Exempt	N/A	X	N/A	X
Tennessee							
	LEC	X	- - -	N/A	X	N/A	X
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X (20)	N/A	X
Texas							
	LEC	- - -	- - -	N/A	X	N/A	X
	IXC	- - -	- - -	- - -	X	X (21)	X
	Cable TV	- - -	- - -	N/A	X	N/A	X
Utah							
	LEC	X	- - -	N/A	X	N/A	X (22)
	IXC	X	- - -	- - -	X	Exempt	X (22)
	Cable TV	X	- - -	N/A	X	N/A	X
Vermont							
	LEC	X	- - -	N/A	X	N/A	(23)
	IXC	X	- - -	- - -	X	X	(23)
	Cable TV	X	- - -	N/A	X	N/A	X
Virginia							
	LEC	X (24)	- - -	N/A	X	N/A	X
	IXC	X (24)	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
Washington							
	LEC	- - -	X	N/A	X	N/A	X
	IXC	- - -	X	X	X	X	X
	Cable TV	- - -	Exempt	N/A	X	N/A	X
West Virginia							
	LEC	X	X	N/A	Exempt	N/A	X
	IXC	X	X	Exempt	Exempt	Exempt	X
	Cable TV	X	Exempt	N/A	X (25)	N/A	X

Table 15: State Taxation of Selected Telecommunications Providers as of January 1, 2007 (Cont'd)

State	Provider	Corporate Income Tax	Gross Receipts Tax: Intrastate	Gross Receipts Tax: Interstate & International	Sales & Excise Tax: Intrastate	Sales & Excise Tax: Interstate & International	Real/Personal Property Tax*
Wisconsin							
	LEC	X	- - -	N/A	X	N/A	Exempt
	IXC	X	- - -	- - -	X	X	X
	Cable TV	X	- - -	N/A	X	N/A	X
Wyoming							
	LEC	- - -	- - -	N/A	X	N/A	X
	IXC	- - -	- - -	- - -	X	Exempt	X
	Cable TV	- - -	- - -	N/A	Exempt	N/A	X

Notes:

* In a number of states, the poles, wires and cables of telecommunications companies are considered personal, rather than real property.

N/A = Not applicable, provider does not typically offer this form of service.

LEC = Local Exchange Carrier.

IXC = Interexchange (long-distance) Carrier.

--- = No tax of this type is imposed.

X = Imposition of this type of tax.

Notes:

(1) Public utility license tax.

(2) Tax on cooperative telephone companies only. Many of the State's utilities are publicly-owned co-ops.

(3) Companies providing telecommunications subject to the sales tax are subject to a special tax in lieu of property tax.

(4) The tax is assessed on a per mile of wire basis.

(5) Applies to charges for local telephone service only.

(6) The Public Service Company Tax is imposed on the gross income of utilities providing intrastate telephone service. The general excise tax does not apply to the intrastate service.

(7) Hawaii does not have a sales tax. Instead the excise tax applies to only interstate telephone calls.

(8) The Public Service Company Tax is in lieu of property tax.

(9) Includes the Telecommunications Excise Tax and the Telecommunications Infrastructure Maintenance Fee.

(10) Rural telephone cooperatives are exempt from the corporate income tax.

(11) Applies to charges for extended (non-basic) cable television service only.

(12) Only charges for cellular service; 900-, 976-, 915-, other 900- like services; custom calling services; telephone answering; prepaid telephone calling arrangements and pay-per-view TV are subject to tax.

(13) Alternative GRT method is allowed under the Single Business Tax (SBT), Michigan's corporate income tax.

(14) Certain exemptions from property taxes exist for tools, implements, machinery, equipment, poles, lines, cables, wires, and conduits which are part of a telephone communications system.

(15) Utilities subject to the gross receipts tax are exempt from the corporate income tax.

(16) There is a Telecommunications Relay Service Surcharge on gross amounts paid by customers for intrastate service.

(17) Rate differs between intrastate and interstate/international.

(18) Telephone companies providing local exchange service and subject to the GRT are exempt from the sales tax.

(19) Real property used in furnishing a public utility is exempt from property taxes in the case of companies paying the gross receipts tax.

(20) Tax is imposed on charges for non-basic cable television service only.

(21) Texas does not tax interstate telecommunications that originate outside of the state.

(22) Certain exemptions exist for specific telecommunications equipment, machinery, and software.

(23) Real and personal property used in the telephone business or in transportation company operations is not subject to tax.

(24) Virginia does not impose a gross receipts tax on LECs or IXCs. However, these companies are subject to a minimum tax calculated as a percentage of gross receipts.

(25) Cable television services are subject to sales tax provides they are not furnished by a provider that delivers telephone services over the same system.

Source: OTPA compilation from CCH State Tax guides for respective states.