

Special Notice

Intended audience: Sellers of telephone line access, including switched access lines, voice over internet protocol (VOIP) service lines, and radio access lines, and retailers of prepaid wireless services.

Sept. 9, 2021

New excise tax to fund statewide 988 behavioral health crisis response & suicide prevention line

Beginning Oct. 1, 2021, a new excise tax will be collected on every telephone line and prepaid wireless retail transaction sourced to Washington. The tax will fund the new statewide 988 behavioral health crisis response & suicide prevention line.

Who pays the tax?

Subscribers of telephone services will pay the new excise tax to their telephone service provider. Consumers of prepaid wireless services will pay the new excise tax to the retailer they buy their prepaid wireless services from. The service provider or retailer will then submit the tax to the Department of Revenue with their excise tax return.

What is the tax rate?

Oct. 1, 2021- Dec. 31, 2022	\$0.24 per line or retail sale of prepaid wireless service.
Jan. 1, 2023 and after	\$0.40 per line or retail sale of prepaid wireless service.

Reporting instructions

You will report the number of lines or prepaid wireless services transactions sold each month. How you report this excise tax is based on what type of telephone service you provide. Each type of service has a separate line on the excise tax return:

- **Radio access wireless line providers:** Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax.

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For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

- **VOIP providers:** VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax.
- **Switched access line providers:** Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax.
- **Prepaid wireless service retailers:** Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax.

More information

[Engrossed Second Substitute House Bill 1477](#), Chapter 302, Laws of 2021.

Questions?

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