E911 Fee Collection & Distribution

E911 fees are collected in accordance with section 365.172, Florida Statutes, and disbursed in accordance with section 365.173, Florida Statutes.

Nonwireless providers collect the E911 fee from customers, retain a one percent administrative fee, and submit the remainder of collected fees to the E911 Board, which distributes the monies back to the counties through monthly disbursements and a rural county grant program.

Wireless providers collect the 50 cents E911 fee (effective Jan. 1, 2015, the fee shall be 40 cents per month) from subscribers, retain a one-percent administrative fee, and submit the remainder of collected fees to the E911 Board, which distributes the monies back to the counties through monthly disbursements, state and rural county grants and to wireless service providers in response to sworn invoices for E911 service.

Effective Jan. 1, 2015, the prepaid wireless E911 fee is imposed per retail transaction at the 40 cents rate. The Department of Revenue administers, collects, and enforces the fee pursuant to the same procedures used in the administration, collection, and enforcement of the general state sales tax imposed under Chapter 212, Florida Statutes.

E911 Fee

Each voice communications services provider shall collect the monthly E911 fee:

Wireless Service Providers

Each wireless provider shall bill the fee to a subscriber on a per service-identifier basis for service identifiers whose primary place of use is within this state. The wireless E911 fee is established on a statewide basis (50 cents per month) (effective Jan. 1, 2015, the fee shall be 40 cents per month) and requires no county board action.

Beginning July 1, 2014, and effective through Jan. 1, 2015, subparagraph 365.172(8)(a)3, Florida Statutes, provides that the fee shall not be assessed on or collected from a provider with respect to an end user’s service if that end user’s service is a prepaid wireless service sold before Jan. 1, 2015.

Nonwireless Service Providers

Nonwireless service providers are voice communications services providers other than wireless providers and are categorized into local exchange carriers (LEC), Voice over Internet Protocol (VoIP) and Specialty categories for fee remittance purposes. Three separate forms, one for each category, are provided for fee remittance.

- Local exchange carriers include competitive local exchange telecommunications companies or local exchange telecommunications companies as defined in section 364.02, Florida Statutes.
- VoIP include all interconnected Voice over Internet Protocol providers.
- The Specialty category includes all other voice communications providers other than wireless, LEC and interconnected VoIP providers, including but not limited to satellite, telematics, etc.
Each local exchange carrier shall bill the fee to the local exchange subscribers on a service number, access line, or other unique subscriber identifier basis, up to a maximum of 25 access lines per account bill rendered with the following limitations:

Prior to July 1, 2007, the Board of County Commissioners determined the amount of the total E911 fee (not to exceed 50 cents per month) collected per service identifier access line for local exchange carrier service in each county. The local exchange carrier E911 fee is now established on a statewide basis (50 cents per month) (effective Jan. 1, 2015, the fee shall be 40 cents per month) except for any county that had a lower than 50 cents fee prior to July 1, 2007, (Duval, Lee, Volusia). The statewide fee requires no county board action unless one of the counties with the lower fee wishes to raise the fee to the statewide level.

Local exchange carriers collect 50 cents per month (effective Jan. 1, 2015, the fee shall be 40 cents per month) throughout Florida, except as follows:

- 44 cents per month in Duval County
- 44 cents per month in Lee County
- 41 cents per month in Volusia County

Subparagraph 365.172(8)(a)2., Florida Statutes, provides that each local exchange carrier shall bill the fee to the local exchange subscribers as five service-identified access lines for each digital transmission link and service (T-1 and PRI) basis, up to a maximum of 25 access lines per account bill rendered. Primary Rate Interface (PRI) and T-1 are digital transmission links and service that can be channelized and split into 23 or 24 voice or data grade channels for communications.

All voice communications services providers not addressed above shall bill the fee on a per-service-identifier basis for service identifiers whose primary place of use is within the state up to a maximum of 25 service identifiers for each account bill rendered regardless of the Broadband network connectivity and SIP trunk interconnection between the provider and user.

All Voice-over-Internet-Protocol (VoIP), radio, satellite, and alternative service providers that through the use of any technology, provide access to E911 services, collect 50 cents per month (effective Jan. 1, 2015, the fee shall be 40 cents per month) throughout Florida.

### E911 Fee Remittance

Voice communications services providers billing the fee to subscribers shall deliver revenues from the fee to the board within 60 days after the end of the month in which the fee was billed, together with a monthly report of the number of service identifiers in each county. Each wireless provider and other applicable provider shall report the number of service identifiers for subscribers whose place of primary use is in each county. The reporting requirements are based on the E911 Board adopted Rule 60FF-5.004, Florida Administrative Code: Requirements for Fee Remittance Submitted by or on Behalf of Wireless and Nonwireless Service Providers. Reporting Forms have been developed for each service provider type and are provided at URL [http://florida911.myflorida.com](http://florida911.myflorida.com) under the Service Providers Information link.
Completed Form Submissions

Electronic Form Submissions

All forms should be sent to the Florida E911 Board’s fee remittance form email address: E911BoardElectronicRemittanceReports@dms.myflorida.com.

The E911 Board forms are available in electronic Excel format. Completed forms are submitted in the same Excel format. These are needed for E911 Board fee remittance database input. The electronic forms provided have certain columns that are locked from modification. This protects the integrity of the information, assures compliance with the statutes, and allows import into the E911 Board fee remittance database. Additional (optional) columns are provided for service provider adjustments for uncollectable fee revenue and billing adjustments.

- The monthly fee rates (locked) are set by the E911 Board and should not be changed.
- The gross fees collected (locked) are automatically calculated based on the number of subscribers then multiplied by the monthly fee rate (locked). Additional (optional) columns are available for service provider modification input based on billing adjustments and uncollected fee revenue.
- The net fees collected (locked) are automatically calculated based on the calculated gross fees collected (locked) minus the calculated one percent provider allowance (locked) and any service provider required additional adjustments.

A comment field is provided to allow for notification or descriptions for any adjustments.

Completed forms can be password protected to ensure there are no changes to the submitted data.

Mailed Form Submissions

The E911 Board requests that these forms be submitted in electronic file format; however, paper copies are acceptable and should be sent to the Florida E911 Board’s Post Office Box address.

Remittance Address: Florida E911 Board
P.O. Box 7117
Tallahassee, FL 32314

Fee Revenue Submissions

Wireless and Nonwireless Service Providers can deliver revenues from the fee to the board in two ways: electronic fund transfer or check.

When payments are remitted via ACH or DMS wires please identify the E911 service as wireless, non-wireless, VOIP or specialty, in the payment detail of the wire. For all ACH wires, please notify the following individuals in the Department of Management Services, Bureau of Financial Services by email:
In an effort to enable us to receive and post E911 funds in a timely manner, please include the following information in each email:

- The service provider’s name
- The amount of the wire
- The expected date to receive the wire

**Mailed Check Submissions**

Checks should be made payable to the Florida E911 Board and sent to:

Remittance Address: Florida E911 Board  
P.O. Box 7117  
Tallahassee, FL 32314

**E911 Fee Questions and Concerns**

Questions and concerns relating to the E911 Fee, remittance requirements, reports and issues should be sent to the E911 Board Staff. The contact information is located at URL [http://florida911.myflorida.com](http://florida911.myflorida.com) under DMS Contacts link.

**E911 Fee Enforcement**

A provider shall remit the fee to the board only if the fee is paid by the subscriber. If a provider receives a partial payment for a monthly bill from a subscriber, the amount received shall first be applied to the payment due the provider for providing voice communications service. A provider is not obligated to take any legal action to enforce collection of the fees for which any subscriber is billed.

**E911 Fee Exemptions**

The fee shall not be assessed on any pay telephone in the state.

State and local governments shall not be assessed the E911 fees.

**Local E911 Fees**

A local government may not levy the fee or any additional fee on providers or subscribers for the provision of E911 service.