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**FINAL REPORT
OF THE
SENATE COMMUNICATIONS TAXES, FEES, AND
TELECOMMUNICATIONS FRANCHISING PROCESS
STUDY COMMITTEE**

The Honorable David Shafer, Chair
Senator, District 48

The Honorable Tim Golden
Senator, District 8

The Honorable Bill Heath
Senator, District 31

The Honorable Jack Murphy
Senator, District 27

The Honorable Chip Rogers
Senator, District 21

2007

**Prepared by the
Senate Research Office**

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I. INTRODUCTION

The Senate Communications Taxes, Fees, and Telecommunications Franchising Process Study Committee was created pursuant to Senate Resolution 482 in the 2007 Legislative Session sponsored by Senator Chip Rogers of the 21st Senate District. The Senate Communications Taxes, Fees, and Telecommunications Franchising Process Study Committee (CT Study Committee) was charged with studying the disparity of taxation levied against, and the various licensure requirements governing, the rapidly evolving communications industry.

The CT Study Committee was chaired by Senator David Shafer of Gwinnett County. The following members served on the committee:

- Senator Tim Golden of Lowndes County;
- Senator Bill Heath of Haralson County;
- Senator Jack Murphy of Forsyth County; and
- Senator Chip Rogers of Cherokee County.

The CT Study Committee first convened on Thursday, September 20, 2007, in Room 450 of the Georgia State Capitol to receive testimony from industry representatives regarding the status of current state and federal taxation on communications and the current franchising process for telecommunications in Georgia. The CT Study Committee convened again on Thursday, November 8, 2007, in Room 450 of the Georgia State Capitol to receive testimony from satellite and state and local government representatives regarding local taxation and emergency services.

II. EXECUTIVE SUMMARY

The CT Study Committee finds that taxation of telecommunications is complex and does not abide by rules of fairness and transparency. Georgia's communications taxes are based on monopoly telephone service echoing back to the days of "Ma Bell." It is surprising to understand that local service is taxable while most other communications services are not. This results in a discriminatory tax structure that creates both distortion in the free marketplace and customer confusion.¹ The Twenty-First Century is truly evolving into a service-based economy; telecommunications services should be treated equally under tax policy as the manufacturing sector of the today's diverse state economy. The free market requires actual competition among its players; the communications industry is simply no longer the regulated monopoly it used to be; competition should be applied to it, as well.²

¹ According to the Tax Foundation, the national average retail sales rate is 6.6 percent. The average rate of taxes on cable television and telephone subscribers is 13.4 percent. That is twice as high. Additionally, the national annual burden on cable television and telephone customers sums \$37 billion.

² The average household in the United States pays \$20.33 per month in taxes and fees on cable and telephone services. If the retail rate was applied, this amount would be half as much at \$10.03 per month.

Additionally, the policy of providing a statewide video franchise should be applied to telecommunications service so that local franchising is not required.³ Again, the principals of fairness and transparency should be applied for telephone services while not burdening internet and broadband deployment. It is important to understand that “due compensation” for franchise fees should be applied in an equitable manner that balances the current system with fees that are rationally related to the extent of right-of-way being utilized. Additionally, incumbent carriers should retain the ability to invoke eminent domain in order to effectuate deployment service and should be grandfathered from any new approval process that may be required by new entrants into the market. Flexibility is key in ensuring that existing carriers are able to satisfy current service obligations, that new carriers are able to enter into the market equitably, and that all carriers are efficiently able to provide important telecommunications services to the citizens of Georgia.

Finally, Georgia’s emergency 9-1-1 system continues to raise the concerns and questions of policymakers. There should be continued review of emergency service to examine whether Georgia citizens would realize a more efficient and cost-effective emergency 9-1-1 service if the fees were centrally-administered rather than locally-administered.

III. HEARINGS AND FINDINGS

A. Thursday, September 20, 2007

1. Scott Mackey⁴

Mr. Scott Mackey, Economist and Partner with Kimball Sherman Ellis, LLP, provided information regarding current tax policies at the state and federal levels. Mr. Mackey testified that there exists “dramatically different tax treatment depending on what service is provided.” He notes that most states have failed to enact “meaningful reforms on excessive taxes on telecommunications customers.” Further, he states that Georgia’s communications taxes are based on old-fashioned monopoly telephone service; these monopoly services disappeared more than two decades ago. Specifically, landline phone services are burdened with the following:

- State and local taxes on local service;
- State Universal Service Fund (USF) and Public Service Commission (PSC) fees;
- Local franchise fees;

³ The passage of House Bill 227 in 2007 established a process for statewide franchising of video services so that video service providers are not required to obtain local franchises from among Georgia’s 600 different local governments.

⁴ Mr. Mackey serves as a national consultant on state and local tax policy for major wireless communications providers.

- Right-of-Way fees;
- Occupational taxes; and
- Emergency 9-1-1 fees.

The first two also apply to wireless services. Mr. Mackey clarified that cable television is subject to a local franchise fee up to 5 percent; however, direct broadcast satellite service is subject to no state taxation while local taxes and fees are usurped by federal preemption. “Georgia has work to do to bring equity to the taxation of these services because there is significant disparity,” said Mr. Mackey.⁵ Further, he stated that it is “bad policy to tax investment” which makes “Georgia less attractive to increasing competition.” Georgia currently ranks 15th highest in a study emphasizing taxes on local services. This ranking turns on a combined state and local tax of 17.9 percent; moreover, the local tax burden at 13.4 percent is the fourth highest in the United States.

Mr. Mackey explained that a Heartland Institute study of cities showed that Atlanta ranks in the middle out of 59 ranked markets in most tax areas:

- 31st on wireline (15.4 percent);
- 26th on wireless (11.2 percent);
- 18th on Cable TV (13.9 percent); and
- 31st on overall communications tax (10.9 percent).

Consider this chart which shows the average bills, tax rate and taxes paid on communications services.⁶ Note that the average sales tax rate for communications services is 13.40 percent; this is twice as high as the average sales tax rate on other goods (6.61 percent).⁷

SERVICE	Average Monthly Bill	Average Tax Rate	Average Tax Paid
Cable TV	\$52.36	11.69%	\$6.12
Landline	\$49.33	16.87%	\$8.32
Wireless	\$49.98	11.78%	\$5.89
Subtotal	\$151.67	13.40%	\$20.33
Internet Access	\$36.50	.71%	\$0.26
Total	\$188.17	10.94%	\$20.59

The average household would save \$123.60 annually if taxes and fees on cable television and phone calls were the same as general sales taxes on clothing, goods, and household products.⁸

⁵ The following states exempt manufacturing and telecommunications alike: Oregon, Utah, Arizona, Montana, Minnesota, Iowa, Missouri, Michigan, Indiana, Ohio, Mississippi, Alabama, North Carolina, West Virginia, Pennsylvania, Maryland, Delaware, New Jersey, New York, Connecticut, New Hampshire, and Alaska. Of these states, Alaska, Delaware, New Hampshire, Montana, and Oregon levy no general sales tax.

⁶ The chart was developed in “Taxes and Fees on Communications Services,” by David Tuerck, Ph.D., Paul Bachman, Steven Titch, and John Rutledge, Ph.D, as published by the Heartland Institute, June 2007.

⁷ Also found in the June 2007 Heartland Institute Study.

⁸ Id.

Regarding emergency fees, Mr. Mackey noted that Georgia's emergency 9-1-1 fee of \$1.50 per month tied for second highest wireless emergency fee.⁹ Further, the same fee on wireline tied for 9th highest in the nation. Mr. Mackey stressed that certain tax reform principals should apply in Georgia; these principals were adopted by the American Legislative Exchange Council (ALEC). Tax reform should:

1. Be economically neutral and equitable;
 - Mr. Mackey also noted that local telephone, long distance telephone, cable, and satellite are all taxed differently. Tax rates range from zero to 18 percent as compared to 7 percent on other taxable goods and services.
2. Facilitate efficient administration and collection;
 - Wireless and landline fees are administered locally; this adds collection and compliance costs. Local franchise fees and occupation taxes are also locally regulated.
3. Prevent multiple taxation;
4. Remain revenue neutral;
5. Encourage pro-growth policies which encourages investment. Sales tax on telecommunications and cable network equipment purchases increase costs of investment; and
6. Ensure that tax communications providers receive the same treatment as other competitive businesses.

In the same vein, the National Conference of State Legislators (NCSL) provides that the following be considered in relation to state and local tax reform:

1. Efficiency;
2. Competitive Neutrality;
3. Equity;
4. Fairness;
5. Mitigates local government impact; and
6. Supports economic development.

Mr. Mackey additionally discussed recent tax reform in the Commonwealth of Virginia. He explained that the Virginia General Assembly passed House Bill 568 in 2006. The legislation sought to modernize the retail taxation of communications services in Virginia; Mr. Mackey furthered that the Virginia legislation should provide a model for other states, including Georgia. He stated that the legislation was the result of multi-year negotiations between state government, localities, and representatives of various sectors of the communications industry, including landline, wireless, and cable providers. Under the new Virginia legislation, the older, utility-based tax system was repealed and replaced with a state-administered system; all "communications services" are now taxed regardless of the method of delivery. The Commonwealth now levies a 5 percent state sales tax which is equal to the retail

⁹ Georgia tied with New York; West Virginia was highest.

sales tax rate. Mr. Mackey pointed out that communications services customers are now taxed at a level similar to general business in Virginia. Regarding emergency 9-1-1 service, the state-administered wireless emergency monthly fee remained in place. Additionally, Mr. Mackey noted only services that use the local right-of-way (i.e., local exchange carrier and cable) collect a right-of-way line-item fee from their customers.

Several questions were asked by members of the CT Study Committee. First, Senator Heath asked about varying tax districts applying various rates in that a cell phone can be purchased in one district yet receive a lower rate in another. Mr. Mackey responded that the Virginia legislation does not create differing tax districts. Senator Heath then asked if local governments would raise more than they need under a consolidated tax. Mr. Mackey answered that there exists “hold harmless” clauses, and that the new tax structure would be phased in over time; higher rate municipalities would gradually receive less after first being rewarded.

Senator Rogers then queried about emergency 9-1-1 central collection. Mr. Mackey responded that more states are moving toward a centralized collection and that no states utilize decentralized emergency 9-1-1 collection. One problem with localized collection is that zip codes and phone numbers do not always match; this makes it difficult to collect at the local level. Mr. Mackey cited the State of Michigan’s system by noting that the centralized emergency 9-1-1 fees were lowered as promised by policy makers. “Emergency 9-1-1 fees can be seen as a large jar of cash,” explained Mr. Mackey, and he furthered by stating there “are few local audits of emergency 9-1-1 collections.”

2. Verizon

Ms. Tramell Alexander, Director of State Tax Policy for Verizon, presented testimony regarding communications tax issues. Ms. Alexander stated that Verizon and its customers pay a lot of taxes and applicable fees to Georgia and its local governments. Ms. Alexander reiterated comments provided by Mr. Mackey in that there is disparity in taxation of communications services, and that the industry as a whole is taxed disproportionately compared with other industries. Ms. Alexander stressed that taxation of communications services should be simple and fair for customers; by this, she reaffirmed that competing services should be taxed similarly and in keeping with other industries. Further, taxation should be simple and fair for the communications industry. She noted that communications is important to Georgia’s economy. Specifically, if sales tax applies to the retail sale of communications services, then there should be no sales tax on the network equipment providing delivery of said services; such equipment would include switches and routers. Simple tax policy should eliminate tax pyramiding, referred to as “double taxation,” which artificially raises consumer prices. Additionally, Ms. Alexander opined that Georgia should not create new discriminatory taxes on communications services. The communications industry is highly competitive, and it should not be singled out

for new taxes or fees. Ms. Alexander further explained, for example, that North Carolina collects a single tax at the state level of all communications services; moreover, North Carolina and Florida centrally collect and administer emergency 9-1-1 landline fees.

3. AT&T

Mr. Kevin Curtain, Director of Legislative Affairs, provided testimony on behalf of AT&T Georgia. Mr. Curtain opened by stating that the timing of the issues being examined by the CT Study Committee is “critical with taxation being on the minds of Georgia legislators.” He acknowledged that tax reform on telecommunication affects AT&T broadly. Mr. Curtain urged policy makers to take a balanced approach which would be fair to all customers, and it should not turn on the type of service customers receive; he stated that tax policy should tax communications as other industries and “not as an unique industry.”

Mr. Curtain explained that reading a phone bill should not be so difficult that the average resident could not understand it due to its complicated tax and fee structure. He noted that Georgia has been a leader in communications growth, for it leads the nation in broadband deployment. Communications has been a fair and stable revenue source for Georgia’s counties and cities. Regarding emergency 9-1-1 fees, Mr. Curtain stated that the fees may be used for 12 specifically itemized projects. The large number of over 600 jurisdictions in Georgia might be the reason for the “high” fees for emergency service. Mr. Curtain concluded by noting that House Bill 227 from the 2007 Legislative Session applied to video while the CT Study Committee concerns voice services.¹⁰ Further, these services are “blurring” over time.

There is a four-prong test that should be applied to the communications industry:

1. Policy should be competitively neutral;
2. It should maintain local functions, i.e., right-of-way, at the local level;
3. Local revenue should be kept whole; and
4. Policy should enhance competition.

Senator Rogers offered the first question. He asked whether the itemized list of the appropriate use of emergency 9-1-1 fees was too broad. Mr. Curtain responded that it is a “rather extensive list of available items for expenditure. A handful of counties have reduced fees including Cobb and DeKalb Counties.”

Senator Rogers further queried whether the expenditures of emergency 9-1-1 are self-policing. Mr. Curtain stated that the Georgia Emergency Management

¹⁰ House Bill 227 eliminated the requirement for video service providers to obtain a franchise from each local government. Video service providers may now obtain a statewide video franchise.

Agency has some oversight, but the carriers themselves do not police the expenditures.

Chairman Shafer then asked which of the itemized allowable expenditures were most remote. Mr. Curtain responded that it is "building construction." Further, he stated that emergency 9-1-1 has become a "subset of law enforcement."

4. Time Warner Telecom

Ms. Carolyn Ridley, Vice President of Regulatory Affairs Southeast Region for Time Warner Telecom, stated that Time Warner is a competing local exchange carrier; it is not a cable company. She explained that Time Warner is a facilities based company continually building its infrastructure. She noted that, in Georgia, Time Warner is expanding in Atlanta now providing ten franchising services.

Ms. Ridley explained that is important to streamline the telecommunications franchising process in Georgia; moreover, the same reasons that support the passage of House Bill 227 apply to telecommunications. She said, if "there is a shine on one side of a penny, there should be a shine on other side."

The Georgia Public Service Commission should certify telecommunication franchises with the Georgia Secretary of State receiving and awarding the franchise certificate.

Ms. Ridley stated that "delayed customer installation drives need for streamlined franchises."

5. Cable Television Association of Georgia

Mr. Eric Tresh, Partner with Sutherland Asbill & Brennan, provided testimony on behalf of the Cable Television Association of Georgia (CTAG). He noted that there are over 2.2 million households and businesses receiving the services of CTAG; moreover, CTAG members employ over 20,000 Georgians. CTAG has invested tens of million of dollars throughout the state providing Georgians with the most up-to-date technology.

Mr. Tresh stated that CTAG seeks to encourage policymakers to create a level playing field among video programming service providers in Georgia and to allow cable and telecommunications companies to equally benefit from tax credits and exemptions. He also stressed that there should be no new taxes or fees on cable or telecommunications services.

Mr. Tresh explained that Georgia imposes franchise fees of up to 5 percent on cable providers' gross receipts; over \$60 million is paid annually by cable service providers and Georgia consumers. He contrasted this to satellite providers who do not pay any franchise fees or taxes on video programming service; they

provide service to approximately 30 percent of Georgia households. Several states have undertaken tax equalization efforts: Virginia, North Carolina, Florida, Kentucky, Tennessee, and Ohio. These states equalized the taxes and fees imposed on video programming providers and services. Traditional telecommunications and cable voice-over-internet (VoIP) service providers pay more taxes and fees than general businesses, and these taxes are often regressive. He stressed that Georgians should be afforded with neutral tax choices when selecting their video service providers.

Additionally, Mr. Tresh stated that telephone, VoIP, wireless, and video services are available or are becoming available from all types of providers, and that cable and telecommunications service companies should have the full opportunity to benefit from tax credits and exemptions made available by policymakers. Cable service providers should also be eligible for Georgia jobs tax credits by qualifying under “business enterprises” regulations.¹¹

Mr. Tresh urged the CT Study Committee and the General Assembly to reject any proposals imposing new taxes or fees on communications or cable companies or the services they provide.

Chairman Shafer questioned about federal preemption. Mr. Tresh responded that local governments are prevented from collecting fees on satellite service providers. He provided Ohio as an example; he stated that cable service providers pay franchise fees which nearly equals the 5 percent tax levied on satellites. In North Carolina, the tax rate on satellites rises to 7 percent.

B. Thursday, November 8, 2007

1. Echostar Data Networks and Echostar Satellite

Mr. Dan Landreth, Vice President, Engineering, EchoStar Data Network and Mr. Brad Jones, Government Affairs, EchoStar Satellite, LLC, provided testimony on behalf of satellite service providers. Mr. Landreth explained that Echostar is a wireless service application utilizing radio telescope. Echostar has over 1,200 employees contributing to over \$210 million of purchases of goods and services in Georgia. Further, there are over 30 million satellite households in the United States.

Mr. Landreth stressed that there are no discriminatory taxes. He stated that these taxes and fees “keeps cable honest.” The cable industry claims that franchise fees should apply to satellite, but a local franchise fee is not a tax; he claims it is the cost of doing business. Mr. Tresh noted that the Ohio Supreme Court struck down the 5 percent tax on satellite as a violation of the United States Constitution’s Commerce Clause. Further, he explained that satellite service providers pay extensive fees to the Federal Communication Commission.

¹¹ Telecommunications and satellite providers qualify, but there has been debate as to whether cable companies are included under the “business enterprise” definition.

2. Association County Commissioners Georgia

Mr. Clint Mueller, Director of Policy Development/Revenue and Finance for the Association County Commissioners Georgia (ACCG), provided testimony regarding the local government perspective on telecommunications taxation issues. Mr. Mueller first addressed the emergency 9-1-1 fee concern. He stated that this is a primary county service, and that the fee is capped at \$1.50 for expanded services on landlines.¹² He further stressed these emergency 9-1-1 fees cannot be commingled with the general fund; an audit report is also required.

Mr. Mueller noted that five Georgia counties have rolled back their emergency 9-1-1 fees, but he admitted that these counties had to do so because they collected too much money under the fee. He stated that most counties cover between 50 to 80 percent of all their emergency 9-1-1 services with the 9-1-1 fee.

Regarding the cable franchise fee, Mr. Mueller stated that only a franchise is allowed to collect the fee; moreover, the state assesses a tax on the telephone component of cable service.

Pursuant to Official Code of Georgia Annotated Section 48-13-16, no occupation tax may be levied on industries regulated by the Georgia Public Service Commission.

There is an address/nexus issue that needs to be addressed, as well. Mr. Mueller stated that counties worry that taxes and fees are being misappropriated to the wrong county; this may occur because zip codes are broad and expand across county lines. Mr. Mueller suggests looking into a master excise tax for all these services.

3. Georgia Municipal Association

Ms. Gwin Hall, Associate General Counsel for the Georgia Municipal Association (GMA), provided brief testimony on behalf of Georgia's cities. She stated that GMA has not currently been discussing a statewide franchise process for telecommunications, but it will discuss all options and avenues. She acknowledged that there exist benefits for streamlining, including efficiency. She

¹² An expanded service includes technology that provides the caller's location or address when calling from a landline.

stressed though that the criteria to be remembered is to keep cities whole during tax reform and communications tax reform discussion.

4. Georgia Emergency Management Agency

Ms. Elaine Sexton, 9-1-1 Program Administrator for the Georgia Emergency Management Agency (GEMA), provided testimony regarding the status of Georgia's emergency service. Ms. Sexton first explained how GEMA is involved with emergency 9-1-1 services. GEMA:

- Maintains the State 9-1-1 Plan;
- Works with local governments on the implementation and operation of 9-1-1;
- Advises and provides information to local governments on 9-1-1 operations and requirements;
- Provides information to local governments on state laws and 9-1-1 funding issues;
- Mediates when disputes arise between agencies;
- Approves Local 9-1-1 Plans;
- Maintains a registry of wireless and landline service suppliers;
- Coordinates with the Public Service Commission as needed;
- Works with Department of Community Affairs as requested to review and make recommendations on grants;
- Works with the Department of Audits on information needed for the 9-1-1 Fund Audit reports; and
- Works with the Governor's 9-1-1 Advisory Council.

She stated that Georgia's emergency 9-1-1 services rely upon fees from telecommunications. There are 144 emergency 9-1-1 Call Centers in Georgia:

- 108 single county emergency 9-1-1 Systems;
- 12 regional emergency 9-1-1 centers covering 31 counties;
- 19 municipalities operate their own emergency 9-1-1 center;
- 5 counties have completed implementation of emergency 9-1-1, but have not filed their State of Georgia 9-1-1 Plan.¹³

Ms. Sexton also stated that only three counties do not charge the full amount: Cobb, DeKalb, and Gwinnett Counties.¹⁴ Further, several counties are fully funded for operation of their emergency 9-1-1 services: Cobb, Douglas, Gwinnett, Coweta, and DeKalb. She also stated that the dramatic decline in the use of landlines, coupled with the increased use of wireless phones, are increasing the costs of the emergency 9-1-1 services.

¹³ The following counties have no independent emergency 9-1-1 service: Brooks, Crawford, Talbot, Johnson, and Wilkinson Counties.

¹⁴ Cobb County will soon be raising rates.

Additionally, House Bill 470 from 2005 requires audit reports of emergency 9-1-1 service from each county. The first year of reports verifying compliance became due in 2007.

5. Additional Comments

a. Comcast Cable Television

Mr. Michael Wall, of Comcast Cable Television, sought to provide additional information to the CT Study Committee. He stated that Section 602 of the 1996 Telecommunications Act prohibits the taxation of satellite, but several states that have applied it appeared to have applied the tax fairly.¹⁵ Mr. Wall reiterated that while satellite providers represent over 30 percent of the market, no taxes or fees are levied against them. He stated that over \$60 million annually is paid by cable service providers in franchise fees. There should be a fairer way to tax video services regardless of how it is received by the customer.

b. Georgia Public Policy Foundation

Mr. Kelly McCutchen, Vice President of the Georgia Public Policy Foundation, provided written comments in lieu of presenting testimony before the CT Study Committee.

“Telecommunications is one of the most important industries in Georgia, not simply because Georgia serves as a regional center for the industry, but because of the great impact that ubiquitous, affordable broadband telecommunications technology can have on so many other challenges we face in Georgia -- from health care to education to traffic congestion to rural economic development.

“The General Assembly should be commended for recognizing how digital technology has transformed and converged telecommunications services. The deregulation passed over the last few years in Georgia recognizes this is now a very competitive, very quickly changing industry.

“The last facet yet to be addressed is taxation. In many situations, the taxation of telecommunications in Georgia does not yet reflect the transformation of the industry. In fact, Georgia citizens are being harmed by taxes that are quite high relative to other states.

“Over the next few months, the Georgia Public Policy Foundation plans to examine several telecommunication taxation issues, including franchise fees, sales taxes and 911 charges. We will examine the recent actions of other states in these areas, as well as how fundamental principles of tax

¹⁵ These states include: Florida, Kentucky, North Carolina, Tennessee, Utah, and Ohio.

reform should be applied to this sector. For example, should taxes to fund core government services be added to telecommunications services just because it is convenient to do so?”

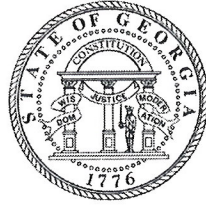
IV. CONCLUSION AND RECOMMENDATIONS

The CT Study Committee finds that there is a great need to reform Georgia’s communications tax system. Georgia’s tax structure is inequitable towards its telecommunications industries. Georgia’s corporate telecommunications citizens are subject to varying tax liability between the local and state level, and do not enjoy similar sales tax treatment that other private sector corporate citizens receive under Georgia’s tax code. Georgia’s telecommunications industry does deserve equal treatment, and Georgia policy should encourage equal treatment under applicable exemptions and promote competition among telecommunication service providers by reducing regulatory barriers to enter into Georgia’s free market.

Additionally, emergency 9-1-1 services are a critical component to ensuring public safety in Georgia. Each Georgia citizen should have equal access to emergency 9-1-1 service regardless of the location or the size of the jurisdiction. To ensure that adequate emergency 9-1-1 is afforded across the state, there should be greater oversight of the emergency 9-1-1 funds and expenditure of these funds. The 12 projects for which emergency funds may be spent should be reviewed to ensure the maximum efficiency of the public dollar.

The CT Study Committee recommends legislation that will streamline the franchising process for telecommunications service providers desiring to do business in Georgia. Senate Bill 408 effectuates the principals embodied from House Bill 227 from the 2007 Legislative Session.

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