

*Compliance Solutions, Inc. Newsletter*

*December 26, 2014*

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## **FCC Adopts Further Reforms to Federal Schools and Library (E-Rate) Program**

On **December 11, 2014**, the FCC announced via [Public Notice](#) that they adopted additional steps to further modernize the federal E-Rate (Schools and Library) program at their **December 11, 2014** Open Meeting. The steps taken are designed to ensure the nation's schools and libraries will have access to high speed broadband connections. In part, the adopted provisions will raise the current E-rate spending cap from \$2.4 billion to \$3.9 billion to make more funding available for schools and libraries to purchase broadband connectivity. Also included are steps to improve program administration and maximize the options available to schools and libraries to purchase high speed broadband services.

CSI outlined the proposed changes in our **November 28, 2014 Newsletter**, including the [Fact Sheet](#) released by Chairman Wheeler on **November 17, 2014**. The Fact Sheet included parts of the proposal that the Chairman circulated to his fellow Commissioners prior to the Open Meeting for discussion purposes as a basis for further E-Rate reforms that would bring broadband to all schools and libraries on an accelerated schedule, even though a recent report shows that a low percentage of schools have the facilities available to make the reforms.

As was the case with the proposed changes outlined in the Chairman's Fact Sheet, both [Commissioner O'Rielly](#) and [Commissioner Pai](#) issued dissenting opinions of the reforms adopted. Both sight the significant jump in Universal Service contribution rates under the program that are likely to occur because of the order provisions. The Commissioners believe the factor could increase to as much as 20.3% next year to fund the changes adopted in the Order. A contribution rate that high would be more than double the rate from January 2009, and it would be the first time in history that the factor has surpassed 20%. Both Commissioners feel that the reforms weren't targeted enough, don't cap spending levels, and that the program provisions may ultimately benefit larger schools much more than smaller school districts that desperately need the assistance.

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## **FCC Proposes 1Q2015 Federal Universal Service Fund Contribution Factor**

On **December 15, 2014**, the FCC [announced](#) its proposed 2015 first quarter federal Universal Service Fund (USF) contribution factor as **16.8%, effective January 1, 2015**. This is an increase from the current rate of 16.1% that applied to the 4<sup>th</sup> quarter of 2014. If the FCC doesn't take action within 14 days of release of the Public Notice announcing the 1Q factor, the factor will be considered final. While carriers are allowed to recover their administrative costs associated with the federal USF, they must list their recovery fee in a separate line item that cannot be titled as a regulatory fee or universal service.

## **FCC Seeks Comment on a Petition for Waiver Filed in the Rural Call Completion Proceeding**

On **December 11, 2014**, the FCC issued a [Public Notice](#) requesting comments on a petition filed by a subsidiary of the Carolina West Wireless, Inc. (Carolina West) in the Rural Call Completion docket. The petition, filed on **November 26, 2014**, seeks a limited waiver of the recordkeeping, retention, and reporting requirements adopted in the Rural Call Completion Order and modified in the Rural Call Completion Order on Reconsideration. Specifically, Carolina West seeks waiver from the rule that mandates that the subscriber lines of its affiliates must be counted toward the determination of whether Carolina West serves fewer than 100,000 subscriber lines. Carolina West's argument is that if their waiver were granted they would fall below the de minimis threshold, and would then be exempt from requirements. Carolina West argues that none of its affiliates control Carolina West or have any influence over its call routing decisions, so their subscriber lines shouldn't be included in Carolina West's total number of domestic retail subscriber lines. Comments on the issue were **due December 22, 2014**; with Reply Comments due **December 31, 2014**.

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## **Comments Sought on FCC E-Rate Form 471 and Instructions Form 470**

On **December 15, 2014**, the [Federal Register](#) published a notice and request for comments associated with FCC Forms 470 and 471, which are the forms that collect the information the Commission and the Universal Service Administrative Company (USAC) need to administer the federal Schools and Libraries (E-Rate) program.

These forms determine if entities are eligible for funding under the schools and libraries support mechanism, determine the amount of support entities who seek funding are eligible to receive, and ensure entities are complying with the FCC's rules. The data collected on the forms ensures that economically disadvantaged schools and rural schools receive a greater share of E-rate program funding based on the percentage of students eligible in that school district for the national school lunch program (NSLP) or other acceptable indicators established by the FCC. FCC Forms 470 and 471 execute the changes recently adopted by the FCC to the E-rate application process that allow the collection of data to measure progress towards the adopted performance goals established in the E-rate Modernization Order. Written comments are due by **February 13, 2015**.

## Federal Register Publishes Special Access Data Collection Deadline Extension

On **December 15, 2014**, [Federal Register](#) published notice of the FCC's Special Access Data Collection filing deadline extension that was [adopted and released](#) by the FCC on **November 26, 2014**, as outlined in CSI's December 12, 2014 *Newsletter*. The FCC adopted and issued an [Order](#) extending the filing deadline for carriers to comply with their Special Access Data Collection requirement. According to the Order, the **deadline for streamlined filings remains as December 15, 2014**. However, the filing deadline for **large businesses** has been extended to **January 29, 2015**, while the filing deadline for **small businesses** is extended to **February 27, 2015**.

- Streamlined filings are defined as those entities only required to certify that they are not required to provide data and information because they are not a covered "Provider", "Purchaser", or entities providing "Best Efforts Business Broadband Internet Access Service";
- Large Businesses are defined as those entities with more than 1,500 employees that are required to provide data in response to the collection; and
- Small Businesses are defined as those entities with 1,500 or fewer employees that are required to provide data in response to the collection.

The FCC extended the filing deadlines for responding to the mandatory, one-time data collection because the FCC's [Special Access Database Container](#), which is necessary for filers to respond to the collection, wasn't released to the public until **December 9, 2014**. The "Container" is necessary for the submission of numerical-type data (e.g., data on billing and connected locations) as response to the collection questions. Also released with the "Container" was the companion [Special Access Technical Manual](#). Those filers required to provide such data can download the container and "Technical Manual", which helps carriers set up and load the data collection database container in the .txt file table format specified and outlined in the [Instructions for the Data Collection](#). You can view all resources associated with the data collection at the FCC's [Special Access Data Collection Overview](#) page.

## **FCC Announces Deadline for Selected Bidders to File Supplemental Rural Broadband Experiment Documents**

On **December 18, 2014**, the FCC published a [Public Notice](#) announcing the deadline by which carriers selected to participate in the rural broadband initiative must file their additional information. The supplemental information must be filed with the FCC in WC Docket No. 14-259 **by 7 p.m. EST on Tuesday, January 6, 2015**. In addition, **entities also must provide notification that they have filed their materials and submit an electronic version of their filing by e-mailing: [RuralBroadbandExperiments@fcc.gov](mailto:RuralBroadbandExperiments@fcc.gov)**

The **December 5, 2014**, FCC [Public Notice](#) announcing the [provisionally selected bidders](#) and the next steps in the process were outlined for you in our **December 12, 2014 CSI Newsletter**. Attachment A of the December 18<sup>th</sup> Public Notice lists those entities that successfully submitted bids, but whose bids weren't selected for rural broadband experiments funding.

The FCC notes that because of the nature of these filings and to protect the integrity of the competitive bidding process, entities **must request confidential treatment of their filing**. Confidential filings must be in paper format and sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail. The filings must reference WC Docket No. 14-259.

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## **Arizona Commission Adopts 2015 Universal Service Fund Contribution Surcharge**

At the Arizona Corporation Commission's **December 12, 2014** Agenda Conference, the Commission [adopted](#) the 2015 contribution rates for the Arizona Universal Service Fund (USF) as proposed by Solix. **Effective January 1, 2015**, the Category One provider surcharge will be **\$0.011221 per access line and \$0.112215 per interconnecting trunk line**. The Category Two provider surcharge will be **0.3468%** of intrastate toll revenues.

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## **Texas Adopts High Cost Fund Changes**

On **December 15, 2014**, the Texas Public Utilities Commission (PUC) announced that the [amendments adopted](#) to §26.403, 26.404 and 26.405 (relating to the Texas High Cost Universal Service Plan) at the **December 1, 2014** Open Meeting under Project No. 41608 have been submitted to the Texas Register/Secretary of State. The adopted rule will be **published on December 19, 2014 and effective on December 21, 2014**.

## **Federal – Tax Extenders Bill Passed**

In our November 28<sup>th</sup> newsletter, we noted that a large number of tax breaks expired at the end of 2013 but had not yet been renewed. The President signed into law the Tax Increase Prevention Act of 2014 last Friday, December 19, 2014 that extended these tax provisions through the end of 2014. The business highlights of the bills are as follows:

- **50% bonus depreciation:** Bonus depreciation allows for immediate depreciation deduction for half of the cost of new equipment or software capital expenditures placed in service during 2014.
- **Section 179:** Section 179 allows for the write-off of the cost of certain capital expenditures. In 2013, the Section 179 allowable write-off was \$500,000 with a maximum investment limit of \$2,000,000. If the extenders had not been extended, the allowable write-off would have been only \$25,000 and would be reduced when property placed in service in the tax year exceeded \$200,000.
- **Sales tax itemized deduction:** While this is an individual deduction, it is important to our pass-through entity shareholders. This provision allows for the deduction of state and local sales taxes instead of state and local income taxes and is primarily beneficial for those shareholders residing in states without state individual income taxes or that have made large expenditures subject to sales tax.

Thus, these extenders provide a healthy incentive for capital expenditures that are placed in service during 2014. Once again, please note the assets must be placed in service rather than simply purchased during 2014 in order to be eligible. There have been recent court cases that clarified this qualification, so careful attention should be made to place the assets in service by year-end.

It should also be noted that the late date of the government action in extending these tax provisions will likely cause delays in tax filing season. We will keep you updated on the date when corporate returns can be filed with the Internal Revenue Service.

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## **Federal – Internet Tax Freedom Act extended through October 1, 2015**

President Barack Obama signed H.R. 83, the “Consolidated and Further Appropriations Act, 2015” on December 16, 2014. The bill included extending the Internet Tax Freedom Act through October 1, 2015. The Act, which imposes a moratorium on states from taxing internet access or placing discriminatory taxes on e-commerce, was set to expire November 1, 2014.

<https://www.govtrack.us/congress/bills/113/hr83/text/enr>

## Alabama – Town of Parrish Sales and Use Tax Increase Expires Effective January 1, 2015

The Alabama Department of Revenue has announced the sales and use tax increase for the Town of Parrish that was effective July 1, 2014 is set to expire on December 31, 2014. The rates will revert to the rates shown below. All local Sales and Use taxes can be filed through the My Alabama Taxes online.

Jurisdiction	Current Sales and Use Rate for General Rate Items	Effective January 1, 2015 - Sales and Use Rate for General Rate Items	Notes
Parrish	4%	3%	Decrease of 1%

[http://revenue.alabama.gov/salestax/rates/2014/Parrish\\_20141218.pdf](http://revenue.alabama.gov/salestax/rates/2014/Parrish_20141218.pdf)

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## Arizona – Transaction Privilege Tax Simplification Updates Effective January 1, 2015

Some of the changes resulting from the Arizona Department of Revenue's (ADOR) Transaction Privilege Tax (TPT) Simplification will go into effect January 1, 2015. Bullhead City, Somerton and Wilcox will become program cities and their TPT will be collected by ADOR.

If your annual tax liability is less than \$200 you may file your return annual, if it is between \$2000 and \$8000 you may file quarterly. Anything over \$8000 annually will be filed monthly. After January 1, 2015 you may call ADOR Taxpayer Assistance Unit to change your filing frequency.

Beginning January 1, 2015, sales to a nonresident of tangible personal property, other than a motor vehicle, shipped or delivered to a location outside Arizona for use outside the state, are subject to tax at the seller's business location and sales of tangible personal property shipped or delivered directly to a destination outside the United States for use in that foreign country are subject to tax.

<https://www.azdor.gov/TPTSimplification.aspx>

## Arizona – Coconino County Voters Approve Road Tax Effective January 1, 2015

Voters in Coconino County, Arizona approved a new Transportation Excise Tax for Roads of 0.3%. The new tax will be combined with the current Transaction Privilege Taxes. The new retail and communications rates effective January 1, 2015 will be 6.60%. A chart of all the new rates can be found through the link below.

[http://www.azdor.gov/Portals/0/TPTRates/TPT\\_Tax\\_Changes%20201412.pdf](http://www.azdor.gov/Portals/0/TPTRates/TPT_Tax_Changes%20201412.pdf)

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## Colorado – Local Sales Tax Changes Effective January 1, 2015

The Colorado Department of Revenue has posted changes to local sales taxes. Below are some of the changes. Additional information can be found at the link below the charts.

### ADMINISTERED BY THE STATE

Jurisdiction	Current Sales Tax Rate	Effective January 1, 2015 - Sales Tax Rate	Notes:
Brush	3.600%	4.000%	Increase of 0.400%
Idaho Springs	3.000%	4.000%	Increase of 1.000%
La Veta	3.000%	3.500%	Increase of 0.500%
Boulder County	0.800%	0.985%	Increase of 0.185%
Larimar County	0.600%	0.650%	Increase of 0.050%
Two Rivers Metropolitan District	n/a	4.000%	New District

### SELF-COLLECTED CITIES

Jurisdiction	Current Sales Tax Rate	Effective January 1, 2015 - Sales Tax Rate	Notes:
Boulder	3.560%	3.860%	Increase of 0.300%
Denver	3.620%	3.650%	Increase of 0.030%
Windsor	3.200%	3.950%	Increased 0.750%

<https://www.colorado.gov/pacific/tax/sales-tax-rates>

## Iowa – Portions of Fayette County Local Option Tax will Sunset December 31, 2014

The Iowa Local Options Sales Tax in Fayette County for the cities of Alpha, Donnan, Eldorado and Oran is scheduled to sunset on December 31, 2014. The combined sales tax rate in these cities beginning January 1, 2015 will be 6%. The sales tax in the remainder of Fayette County will continue at 7%. The link below will provide all the rates and sunset dates.

<https://tax.iowa.gov/iowa-local-option-tax-information>

## Kansas – Local Sales and Use Tax Rate Changes Effective January 1, 2015

The Kansas Department of Revenue has announced changes to local sales taxes rates. The combined rates that will change effective January 1, 2015 are in the chart below.

Jurisdiction	Current Combined Sales Tax Rate	Effective January 1, 2015 - Combined Sales Tax Rate	Notes
Cherokee	7.150%	8.150%	Increase of 1.000%
Edwardsville	8.150%	8.650%	Increase of 0.500%
Goddard	7.150%	8.150%	Increase of 1.000%
Herington (Dickinson County)	8.650%	9.650%	Increase of 1.000%
Herington (Morris County)	8.650%	9.650%	Increase of 1.000%
Leon	6.400%	7.400%	Increase of 1.000%
Luray	8.150%	9.150%	Increase of 1.000%
Randolph	7.150%	8.150%	Increase of 1.000%
Smith Center	7.650%	8.150%	Increase of 0.500%
Utica	6.150%	7.150%	Increase of 1.000%
<b>Chase County:</b>	<b>6.150%</b>	<b>7.150%</b>	<b>All cities within Chase County will increase 1.000%</b>
Cedar Point	6.150%	7.150%	
Cottonwood Falls	7.150%	8.150%	
Elmdale	6.150%	7.150%	
Matfield Green	6.150%	7.150%	
Strong City	7.150%	8.150%	

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## NEW SPECIAL DISTRICTS

Special District	Effective January 1, 2015 - Combined Sales Tax Rate
Ellis County BBJ Community Improvement District	8.650%
Geary County Acorns Resort Community Improvement District	9.400%
Goddard Olympic Park STAR Bond District	8.150%
Lawrence 9 <sup>th</sup> and New Hampshire TDD	9.700%
Leawood Camelot Court Community Improvement District	9.500%
Olathe Conference Center Hotel Community Improvement District	10.875%
Overland Park Highlands Village Transportation Development District	9.500%

<http://www.ksrevenue.org/pdf/edu960115.pdf>

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## Maine – Prepaid Wireless Fee Increase Effective January 1, 2015

The Maine Public Utilities Commission has approved an increase to the Prepaid Wireless Fee (PWF). The current rate is \$.98 per retail transaction and the rate effective January 1, 2015 will be \$1.01 per retail transaction. The increase is needed to bring the prepaid wireless service customers' contributions to the Maine Telecommunications Education Access Fund (MTEAF) to the same level as other consumers of telecommunications services. The prepaid wireless fee is reported on line 15A of the sales tax returns and paid to the Maine Revenue Service.

<http://www.maine.gov/tools/whatsnew/index.php?topic=puc-pressreleases&id=633014&v=article08>

<http://www.maine.gov/revenue/salesuse/salestax/salestax.html>

## **Maryland – Federal Lifeline Participants Not Required to Pay 911 Fees**

The Maryland Attorney General has opined that low-income individuals who receive a free cell phone and free minutes through the federal government's Lifeline program are not required to pay Maryland's 911 fees. The fees for prepaid wireless telecommunications services are assessed on a retail transaction. The Attorney General concluded that the Lifeline participants are not directly involved in the retail transaction and that the decision about whether low-income individuals should pay the fee is a matter of public policy and should be left to the Legislature.

<http://www.oag.state.md.us/Opinions/2014/99OAG208.pdf>

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## **Michigan – “Offer-in-Compromise” program to begin January 1, 2015**

The Michigan Department of Treasury is providing an “offer-in-compromise” program beginning January 1, 2015. The program will allow taxpayers to submit an offer to compromise on a tax debt for less than the amount due based on if doubt exists as to the liability, doubt exists as to the collectability or a federal offer-in-compromise has been given for the same tax year. The taxpayer must have filed returns for all tax periods, the taxpayer must have been assessed and all appeals must have expired and the taxpayer must have no bankruptcy proceedings. Additional information can be found at the link below.

<http://www.michigan.gov/taxes/0,4676,7-238-68920-339873--,00.html>

## Missouri – Local Sales and Use Tax Changes Effective January 1, 2015

The Missouri Department of Revenue has posted changes to local sales and use tax rates in addition to new local districts effective January 1, 2015. Below are some of the changes. Additional information can be found at the link below the chart.

Jurisdiction	Current Sales Tax Rate	Effective January 1, 2015 - Sales Tax Rate	Notes:
Ralls County	2.5000%	2.0000%	Decrease of 0.5000%
Webster County	1.8325%	2.0825%	Increase of 0.2500%
Grantwood	1.0000%	1.7500%	Increased 0.7500%
Hazelwood	1.5000%	1.7500%	Increase of 0.2500%
Jennings	1.0000%	1.2500%	Increase of 0.2500%
St. Ann	1.7500%	1.2500%	Decrease of 0.5000%
Sparta	1.5000%	1.7500%	Increase of 0.2500%
Warson Woods	0.7500%	1.2500%	Increase of 0.5000%
Ozark Centre Transportation Development District	0.3750%	1.0000%	Increase of 0.6250%

<http://www.dor.mo.gov/tax/business/sales/taxcards/multiletter.pdf>

<http://dor.mo.gov/pdf/rates/2015/jan2015.pdf>

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## New Jersey – Fall Newsletter Addresses Taxability of Charges Offered in Connection with Cellular Phone Sales

The New Jersey Division Fall Newsletter addressed a cellular phone retailers inquiry regarding which services offered with the sale of a cellular phone are subject to sales tax. The Division has advised that charges for activation of a new cellular phone are subject to sales and use tax because such services are necessary to complete the sale of the phone. The charges to troubleshoot and resolve issues associated with the phone are taxable as the servicing of tangible property. Assistance in changing phone numbers and transferring data from one phone to another phone are not subject to sales tax. The complete newsletter can be found at the link below.

<http://www.state.nj.us/treasury/taxation/pdf/pubs/stn/fall14.pdf>

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## New Mexico – Local Rate Changes Effective January 1, 2015

The New Mexico Taxation and Revenue department has released the gross receipts tax rate schedule for January 1, 2015 through June 30, 2015. The jurisdictions with rate changes are summarized in the chart below.

Jurisdiction	Current Sales Tax Rate	Effective January 1, 2015 - Sales Tax Rate	Notes:
<b>Colfax County:</b>			
Angel Fire	7.4375%	7.7708%	Increase of 0.3333%
Cimarron	7.4375%	7.7708%	Increase of 0.3333%
Eagle Nest	7.1875%	7.5208%	Increase of 0.3333%
Maxwell	5.8750%	6.2083%	Increase of 0.3333%
Raton	7.9375%	8.5208%	Increase of 0.5833%
Springer	6.8125%	7.1458%	Increase of 0.3333%
Remainder of County	5.7800%	6.0833%	Increase of 0.3033%
<b>Curry County:</b>			
Clovis	7.8125%	8.0625%	Increase of 0.2500%
Clovis Airport	5.8750%	6.1250%	Increase of 0.2500%
Grady	6.6875%	6.9375%	Increase of 0.2500%
Melrose	7.5000%	7.7500%	Increase of 0.2500%
Texico	7.3125%	7.5625%	Increase of 0.2500%
Remainder of County	5.8750%	6.1250%	Increase of 0.2500%
<b>Grant County:</b>			
Bayard	7.2500%	7.6250%	Increase of 0.3750%
Hurley	7.2500%	7.6250%	Increase of 0.3750%
Santa Clara	7.2500%	7.6250%	Increase of 0.3750%
Silver City	7.3750%	7.7500%	Increase of 0.3750%
Remainder of County	6.1875%	6.5625%	Increase of 0.3750%
<b>Guadalupe County:</b>			
Vaughn	7.5000%	7.7500%	Increase of 0.2500%
<b>Harding County:</b>			
Mosquero	6.5625%	6.9375%	Increase of 0.3750%
Roy	6.9375%	7.3125%	Increase of 0.3750%
Remainder of County	5.7500%	6.1250%	Increase of 0.3750%
<b>Lea County:</b>			
Lovington	6.8750%	7.2500%	Increase of 0.3750%
<b>Lincoln County:</b>			
Bonito Lake	n/a	5.6875%	Enacted
<b>Otero County:</b>			
Alamogordo Land	n/a	6.1875%	Enacted

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<b>Jurisdiction</b>	<b>Current Sales Tax Rate</b>	<b>Effective January 1, 2015 - Sales Tax Rate</b>	<b>Notes:</b>
<b>Quay County:</b>			
House	7.7500%	8.0000%	Increase of 0.2500%
Logan	8.1250%	8.3750%	Increase of 0.2500%
San Jon	8.1250%	8.3750%	Increase of 0.2500%
Tucumcari	8.1250%	8.3750%	Increase of 0.2500%
Remainder of County	6.4375%	6.6875%	Increase of 0.2500%
<b>San Juan County:</b>			
Aztec	7.8125%	8.0000%	Increase of 0.1875%
Bloomfield	7.7500%	7.9375%	Increase of 0.1875%
Farmington	7.1875%	7.3750%	Increase of 0.1875%
Valley Water/Sanitation District	6.6250%	6.8125%	Increase of 0.1875%
Remainder of County	6.3750%	6.5625%	Increase of 0.1875%
<b>San Miguel County:</b>			
Las Vegas	8.0625%	8.1458%	Increase of 0.0833%
Mosquero	7.0625%	7.1458%	Increase of 0.0833%
Pecos	7.4375%	7.5208%	Increase of 0.0833%
Remainder of County	6.5000%	6.5833%	Increase of 0.0833%
<b>Sierra County:</b>			
Elephant Butte	7.5625%	7.9375%	Increase of 0.3750%
Truth or Consequences	7.8750%	8.2500%	Increase of 0.3750%
Truth or Consequences Airport	6.3125%	6.6875%	Increase of 0.3750%
Williamsburg	7.5625%	7.9375%	Increase of 0.3750%
Remainder of County	6.3125%	6.6875%	Increase of 0.3750%
<b>Valencia County:</b>			
Belen	7.8125%	8.1875%	Increase of 0.3750%
Bosque Farms	7.6875%	8.0625%	Increase of 0.3750%
Laguna Pueblo	6.3750%	6.7500%	Increase of 0.3750%
Los Lunas	7.5625%	7.9375%	Increase of 0.3750%
Peralta	7.4375%	7.8125%	Increase of 0.3750%
Rio Communities	6.3750%	7.0625%	Increase of 0.6875%
Remainder of County	6.3750%	6.7500%	Increase of 0.3750%

<http://rfcmstrd.sks.com/?folderGUID=c4bd3ee6-7ed3-411c-927f-ff9901df7cd2#>

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## **Ohio – Department of Taxation Launches Sale Tax Finder Mobile App**

The Ohio Department of Revenue has launched the Ohio Sales Tax Rate Finder mobile app. The app uses GPS (Global Positioning System) technology to accurately identify the location where the purchase occurs and the appropriate tax rate at that location. Ohio Tax Commissioner Joe Testa says it will not only give you the sales tax rate, it will also calculate the total amount due (sales price + tax), let you save the information and let you send the information by text or email.

This is the second module ODT has developed for its mobile app. earlier this year, the department rolled out a module that allows you to check on the status of your Ohio income tax refund. Both apps are available to download at no charge at the Google Play or iTunes App Store. You can access via the ODT web site at [tax.ohio.gov](http://tax.ohio.gov).

[http://www.csilongwood.com/docs/OH\\_SALES\\_TAX\\_APP.pdf](http://www.csilongwood.com/docs/OH_SALES_TAX_APP.pdf)