

Telecommunications relay service

Compensation received from the Federal Communications Commission (FCC) or other governmental agencies for providing Telecommunications Relay Services (TRS) are subject to business and occupation (B&O) tax under the service and other activities classification.

Customers who purchase telecommunications plans that provide TRS are still subject to retail sales tax. This includes purchasing a wireless phone plan with a telecommunications provider that provide TRS free of charge.

Definition

Telecommunications Relay Services (TRS): Is a telephone service that allows people with hearing or speech disabilities to place and receive telephone calls. TRS is available nationwide for local and/or long-distance calls. TRS providers—generally telephone companies—are compensated for the costs of providing TRS from either a state or federal fund. There is no cost to the TRS user.

References

ETA 3205.2017 – Taxability of Telecommunications Support Payments

WAC 458-20-245 – Taxation of competitive telephone service, telecommunications service, and ancillary service

WAC 458-20-15503 – Digital products

FCC website  – explanation of TRS



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