

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100246	Police and Fire Protection Fee - Information Page

State of Wisconsin
Department of Revenue

Police & Fire Protection Fee

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

A police and fire protection fee is imposed on two types of transactions:

1. A fee of \$0.38 on each retail transaction for prepaid wireless telecommunications plans; and
2. A monthly fee of \$0.75 on each voice communications connection with an assigned telephone number (including landline, cellular line, and a communication service provided via a VoIP connection). If a communications provider provides multiple connections to a subscriber, the fee will be \$0.75 for each of the first 10 connections and one additional fee of \$0.75 for each 10 additional connections per billed account (i.e., \$0.075 fee for each connection over 10).

The Department of Revenue (DOR) administers both fees on behalf of the Public Service Commission (PSC). Both fees must be reported on a monthly basis to the DOR on one electronic form. Persons subject to the fee are required to register with the DOR for the collection, reporting, and remittance of the fees.

Information on the DOR website	Information on the PSC website
<p>DOR's Police and Fire Protection Common Questions</p> <p>Registration Information</p> <p> Form PFP-211, Wisconsin Police and Fire Protection Fee Resale Certificate  Fill-In Form</p> <p> Form PFP-100, Wisconsin Police and Fire Protection Fee Worksheet</p>	<p> PSC's Police and Fire Protection Fee FAQs</p> <p> Regulation - Section PSC 172, "Police and Fire Protection Fee on Communications Connections," Wis. Adm. Code</p>

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 11, 2019: Section 196.025, Wis. Stats., and sec. PSC 172, Wis. Adm. Code.

Laws enacted and in effect after December 11, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 11, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec.

73.16(2)(a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100246

December 11, 2019

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