



Madison County Increases Wireless Communications Surcharge Rates Effective September 1, 2020

The Tax Law imposes a public safety communications surcharge on postpaid and prepaid wireless communications services. New York City and counties outside New York City may also impose a local surcharge on postpaid and prepaid wireless communications services.

Beginning September 1, 2020, Madison County is increasing its surcharge rates on wireless communications services.

- **Postpaid: WCS-1, *Postpaid Wireless Communications Surcharge Return***

The combined state and local surcharge rate will increase from \$1.50 to \$2.15. When you Web File, use the *Madison County* \$2.15 entry line to report the surcharge on all devices in service during any part of a month for every customer whose place of primary use is in Madison County.

- **Prepaid: WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return***

The combined state and local surcharge rate will increase from \$1.20 to \$1.85. When you Web File, use the *Madison County* \$1.85 entry line to report retail sales of prepaid wireless communications services in Madison County.

Each increase of \$0.65 will expire on November 30, 2029.