605—10.10(34A) 911 surcharge exemptions. The following agencies, individuals, and organizations are exempt from imposition of the 911 surcharge:

1. Federal agencies and tax-exempt instrumentalities of the federal government.

2. Indian tribes for access lines on the tribe's reservation upon filing a statement with the joint 911 service board, signed by appropriate authority, requesting surcharge exemption.

3. An enrolled member of an Indian tribe for access lines on the reservation, who does not receive 911 service, and who annually files a signed statement with the joint 911 service board that the person is an enrolled member of an Indian tribe living on a reservation and does not receive 911 service. However, once 911 service is provided, the member is no longer exempt.

4. Official station testing lines owned by the provider.

5. Individual wireline subscribers to the extent that they shall not be required to pay on a single periodic billing the surcharge on more than 100 access lines, or their equivalent, in a 911 service area.

All other subscribers not listed above, that have or will have the ability to access 911, are required to pay the surcharge, if imposed by the official order of the 911 program manager.

[ARC 3233C, IAB 8/2/17, effective 9/6/17]