

# MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION

SFN 2053 (2/85) 5M



ROLL NUMBER

DESCRIPTION

1479

2001 HOUSE FINANCE AND TAXATION

HB 1479

2001 HOUSE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1479

House Finance and Taxation Committee

☐ Conference Committee

Hearing Date February 13, 2001

Tape Number	Side A	Side B	Meter #
1	X		36
Committee Clerk Signature <i>Janice Stein</i>			

Minutes:

**REP. AL CARLSON, CHAIRMAN**, Opened the hearing and read the fiscal note.

**REP. RAE ANN KELSCH, DIST. 34, MANDAN**, Introduced the bill as the prime sponsor.

See attached written testimony.

**REP. KELSCH** Asked what a "bucket of minutes" was.

**REP. KELSCH** A "bucket of minutes" is a plan that includes four hundred minutes for \$39.99.

You are taxed on the \$39.99, if you don't go over your minutes.

**REP. CARLSON** Asked that she explain what the address jurisdiction is.

**REP. KELSCH** It would be the primary place of use. If you had a post office box in Fargo, ND, and that is where your primary place of use is, you would be taxed in Fargo, ND. If you use your phone in Fargo, and you had a P. O. Box in Bismarck, that is where the problem comes in, now you are paying Bismarck city sales tax, and you are actually using your phone in Fargo, so we say, where is your local address.

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House Finance and Taxation Committee

Bill/Resolution Number HB 1479

Hearing Date February 13, 2001

**REP. CARLSON** We have a lot of border businesses in Fargo, and many of the businesses have moved their businesses to Fargo because of tax advantages, but their principal residence is in Moorhead, but they claim a post office box in Fargo, does this mess things up?

**REP. KELSCH** It would be their primary place of use, whether it be their business or their residence.

**REP. CARLSON** The point of the whole bill is to get the primary residence, whether it be business or personal?

**REP. KELSCH** Correct, and to avoid the double taxation.

**REP. CARLSON** Asked that she enlighten the committee as to what type of taxes are on mobile communications at this point in time.

**REP. KELSCH** Our taxes in Bismarck are between 11% and 14 %, you are paying gross receipts tax, city and state sales tax, and a mobile tax.

**REP. CARLSON** Was the roaming charges the basic charge you were fighting?

**REP. KELSCH**, No, the same thing happens when you are traveling from Bismarck to Fargo, who gets the benefit of those dollars, does Fargo get it just because you are traveling through Fargo, it makes it cleaner and easier.

**REP. KROEBER** If they choose to do this, why would a state choose to develop their own data base and then maintain it.

**REP. KELSCH** I don't know why the state would want to do that.

**REP. WINRICH** My primary residence and billing address is in Grand Forks, but because the primary tower for the company that I subscribe to is in Minnesota, that would not affect this, the taxation would go with the primary residence?

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House Finance and Taxation Committee

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**REP. KELSCH** That is correct.

**REP. WINBICH** This would essentially bring North Dakota into harmony with the national standard?

**REP. KELSCH** Yes, this bill was passed by Congress last year. It was a bill that was co-sponsored by Sen. Dorgan. This was probably one of the most well received pieces of legislation.

**REP. CARLSON** On page 4, it does talk about the Public Service Commission may provide an electronic data base to a home service provider, etc. what is that about?

**REP. KELSCH** Unfortunately, this is model legislation. It is being used in all of the states, and some of the states, apparently, do this.

**REP. CARLSON** Right now, you as a wireless provider, are collecting the taxes and submitting it to the tax commissioner?

**REP. KELSCH** That is correct.

**TOM KELSCH, WESTERN WIRELESS CORPORATION, MANDAN,** Testified in support of the bill. Western Wireless Corporation was involved in the national legislation, and support this legislation on a state level.

**REP. CARLSON** From your perspective, do we need all of this language with the data base and such for the Public Service Commission?

**TOM KELSCH** My understanding is, they are just giving them that option, I don't know if North Dakota would ever adopt that, if you would want to take it out, it probably wouldn't affect the bill. It is permissive. The way the cellular industry is changing, they may want to do that at some future date.

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House Finance and Taxation Committee

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**TODD KRANDA, LOCAL ATTORNEY, VERIZON WIRELESS,** Testified in support of the bill, See attached written testimony.

**REP. CARLSON** Has this been adopted by most states so far?

**REP. KELSCH** Answered, stating it is just in the process of being adopted by some of the states. About nine states have adopted it.

**REP. CARLSON** Asked that a copy of a bill from another state be submitted to see what they were doing.

With no further testimony, the hearing was closed.

**COMMITTEE ACTION** 2-14-01, TAPE #1, Side B, Meter #1269

**REP. GROSZ** Gave an explanation of his research on the bill.

**REP. KELSCH** Also gave information on cell phones.

**REP. RENNER** Made a motion for a do pass

**REP. CLARK** Second the motion. **MOTION CARRIED**

15 YES      0 NO      0 ABSENT

**REP. KELSCH** Was given the floor assignment.

**FISCAL NOTE**  
Requested by Legislative Council  
02/09/2001

Bill/Resolution No.: HB 1479

Amendment to:

**1A. State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	1999-2001 Biennium		2001-2003 Biennium		2003-2005 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures						
Appropriations						

**1B. County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

1999-2001 Biennium			2001-2003 Biennium			2003-2005 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts

**2. Narrative:** *Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.*

HB 1479 sources mobile telecommunications for tax purposes according to the place of primary use.

**3. State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

**A. Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

For sales tax purposes, HB 1479 is consistent with current procedures. For telecommunications tax purposes, there may be a slight positive impact, the amount of which cannot be determined.

**B. Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

**C. Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.*

<b>Name:</b>	Kathryn L. Strombeck	<b>Agency:</b>	Tax Department
<b>Phone Number:</b>	328-3402	<b>Date Prepared:</b>	02/12/2001

Date: 2-14-01  
Roll Call Vote #: 1

2001 HOUSE STANDING COMMITTEE ROLL CALL VOTES  
BILL/RESOLUTION NO. HB 1479

House FINANCE & TAXATION Committee

☐ Subcommittee on \_\_\_\_\_  
or  
☐ Conference Committee

Legislative Council Amendment Number \_\_\_\_\_

Action Taken Do Pass

Motion Made By Rep. Renner Seconded By Rep. Clark

Representatives	Yes	No	Representatives	Yes	No
CARLSON, AL, CHAIRMAN	✓		NICHOLAS, EUGENE	✓	
DROVDAL, DAVID, V-CHAIR	✓		RENNER, DENNIS	✓	
BRANDENBURG, MICHAEL	✓		RENNERFELDT, EARL	✓	
CLARK, BYRON	✓		SCHMIDT, ARLO	✓	
GROSZ, MICHAEL	✓		WIKENHEISER, RAY	✓	
HERBEL, GIL	✓		WINRICH, LONNY	✓	
KELSH, SCOT	✓				
KROEBER, JOE	✓				
LLOYD, EDWARD	✓				

Total (Yes) 15 No 0

Absent 0

Floor Assignment Rep. Kelsh

If the vote is on an amendment, briefly indicate intent:



**REPORT OF STANDING COMMITTEE (410)**  
February 14, 2001 4:17 p.m.

**Module No: HR-27-3420**  
**Carrier: S. Kelsh**  
**Insert LC: . Title: .**

**REPORT OF STANDING COMMITTEE**

**HB 1479: Finance and Taxation Committee (Rep. Carlson, Chairman) recommends DO PASS (15 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1479 was placed on the Eleventh order on the calendar.**

2001 SENATE TRANSPORTATION

HB 1479

2001 SENATE STANDING COMMITTEE MINUTES

BILL/RESOLUTION NO. HB 1479

Senate Transportation Committee

☐ Conference Committee

Hearing Date 3-22-01;3-23-01;3-29-01

Tape Number	Side A	Side B	Meter #
1	x		0.0-31.2
3-23 1	x		0.0-17.7
3-29 1	x		0.0-4.1
Committee Clerk Signature <i>Suzette Schaefer</i>			

Minutes: **HB 1479** relates to the taxation of mobile telecommunications; and to provide an effective date.

**Rep. Rae Ann Kelsch:** (District 34; Supports) See attached testimony. A couple of questions came up. One being if we needed to have the database in statute. The state does not have to develop a database. So basically, the tradeoff is that there is more database, then carriers utilize the nine digit zip code to establish the taxing jurisdictions for each of the customers. Then the carrier is held harmless against any liability for collecting the incorrect tax it receives. So the state would be unable to access a carrier. Basically that is the tradeoff for the database. This bill is model registration, it is being implemented nationally. The reason this bill came in on short notice was due to the fact that wireless tax people realized that this bill needed to be implemented because ND does not have a legislative session next year. This bill needs to go into effect by 2002. Another question asked was whether or not we need to enact this bill. There are no penalties per say, but what does happen is that the state will lose the ability to charge tax on

out of state roaming. The state would lose revenue. That's our penalty for not implementing this legislation. Whether we have the database language in there or not is up to you. Public Service Commission is not overly excited about having to develop a database.

**Senator Trenbeath:** You indicated that this need to go into effect by 2002, I take it that "needs" part is in order to maximize the revenue?

**Rep. Kelsch:** Congress enacted this Uniform Sourcing Act in 2000. They gave an implementation date of 2002 for all states to come into compliance.

**Senator Trenbeath:** So are you saying if we didn't enact this now, that we will not be able to enact this in 2003?

**Rep. Kelsch:** You would be able to do this but we would also be losing that revenue.

**Sen. Kelsch:** Why do we need to know what city the person lives in if we are only worried about out of state roaming. All we would need to know at that point is that the person is from ND.

**Rep. Kelsch:** The reason you need to know where the person's primary place of use is so that you get taxed at the correct city's sale tax rate.

**Senator Stenehjem:** Couldn't we limit it to the 5% state tax and exclude any other jurisdictional taxes as far as city or county, etc. sales tax?

**Rep. Kelsch:** If you would like to do that then that would make our life a lot easier. We have to tax according to each different city. I'm not sure exactly how the city's would feel about that losing the additional revenue. Right now you are being taxed at 11% on your wireless bill.

**Sen. Stenehjem:** Most residents do not know their 9 digit zip code. Where are they going to find out?

**Rep. Kelsch:** We would be able to tell most likely by their address what it is.

**Sen. Stenehjem:** If I am out in New York state and roaming if this bill is passed, will New York be able to charge a state sales tax on it too?

**Rep. Kelsh:** No. Potentially New York could tax before Congress enacted the Uniform Sourcing Act. You could be taxed in New York as well as in ND. That's why we want to implement this legislation and not have our consumers be double taxed.

**Sen. Stenehjem:** Currently the way it is today, if I am in MN, am I paying ND sales tax on roaming charges?

**Rep. Kelsh:** Yes you are.

**Tom Kelsch:** (Western Wireless; Cellular One; Lobbyist 224; Supports) Hands out proposed amendment. Also hands out testimony from Todd Kranda (Lobbyist for Verizon Wireless)

**Sen. Stenehjem:** In the proposed amendment, will faxing be included in "in writing" part?

**Tom Kelsch:** Faxed would be considered a writing. It is in other provisions of the code.

**Senator Stenehjem:** Do you have any breakdown or information regarding the revenue of the cities, counties, and the state for the sales tax collected on cell phones?

**Tom Kelsch:** Each cell company and city would have that information. I will try to get that information.

**Senator Stenehjem:** We have the Public Service Commission performing a duty and there is no fiscal note.

**Tom Kelsch:** There is no fiscal note because it is optional to create the database and my understanding is that the PSC doesn't want to establish the database and remove themselves from the bill and just put "state" on there.

**Illona Jeffcoat-Sacco:** (Public Service Commission; Neutral) See attached testimony and proposed amendment. We were not asked for a fiscal note. Also point out the delays possible if database creation and update is done by administrative rules.

**Senator O'Connell:** Why did they date it effective August 1, 2002 instead of right away?

**Tom Kelsch:** I think that was put in there so that it would be in compliance with the federal law's compliance date. Most of the legislatures that will be in session next year will probably be addressing this then and hope it will become effective at that point.

**Senator Trenbeath:** Is this document a Uniform document?

**Tom Kelsch:** Yes, it came from industry as a whole that designed this for basically all the states.

**Myles Blasburg:** (Sales tax and finance supervisor for the Tax Commissioner's office; Support) This legislation creates uniformity across the county. We can do some research and see if we can find revenue information. Sales tax now basically follows this same system of taxing but this will clarify and simplify this. The biggest question is the local taxing and this clarifies this. This is basically the way it is done now so we did not anticipate any fiscal change. Explains interstate and intrastate laws regarding sales tax. Only intrastate calls are subject to ND sales tax. It does effect the telecommunications tax. My understanding is that a roaming charge that originates or terminates outside of ND would still not be subject to ND sales tax.

**Senator Stenehjem:** I am a little confused by the contradicting testimony.

**Senator Stenehjem:** When the state sales tax is applied to your cellular bill, where are the taxes applied to? If we put a 911 fee on these, will we pay sales tax on that fee too?

**Myles Blasburg:** 911 fees are not subject to sales tax. They apply at the same time as the transaction and so are not part of the taxable base. That would be true of the existing 911 fees as well.

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Senate Transportation Committee

Bill/Resolution Number HB 1479

Hearing Date 3-22;3-23;3-29

**Senator O'Connell:** (Looking at his cell phone bill) What is the "communication aid fee", "federal universal service", "state gross receipts tax", and "FET"?

**Myles Blasburg:** "FET" is federal excise tax.

**Illona Jeffcoat-Sacco:** The universal service connectivity charge is a federal charge assessed against companies to contribute to the universal service fund. Which is used to subsidize high cost carriers and other policy issues in federal government.

**Tom Kelsch:** The communication aid fee is for the deaf, for their typing TTD.

**Senator O'Connell:** (Looking at his own cellular bill) For an \$81 monthly cellular bill last month, I have \$8.36 of mandatory taxes and other surcharges.

Hearing closed.

Committee reopened on 3-23.

**Tom D. Kelsch:** (Western Wireless; Cellular One; Supports) Hands out proposed amendments and draft of bill with proposed amendments made. See attached.

**Rep. Kelsch:** See attached Cellular One bill. Talks about roaming charges on the bill.

**Senator Trenbeath:** The federal act is not mandatory, rather a uniform pattern. So if you are going to have a law then this would be it?

**Rep. Kelsch:** Yes, correct.

**Myles Blasburg:** (Tax Department) We are working on the information Sen. Stenehjem requested regarding revenue as we speak.

Committee closed.

Committee reopened on 3-29-01 on HB 1479.

**Senator Stenehjem** hands out proposed amendments.

Page 6  
Senate Transportation Committee  
Bill/Resolution Number HB 1479  
Hearing Date 3-22;3-23;3-29

Senator Stenohjem: Let the record show that it was testified that we will not be paying sales tax on the 911 fee if it was enacted.

Senator Trenbeath: That is also what I heard Mr. Chairman.

Senator Trenbeath motions to accept the proposed amendment. Seconded by Senator O'Connell.

Roll call taken. 6-0-0. Senator Trenbeath motions to Do Pass as amended. Seconded by Senator Espegard. Roll call taken. 6-0-0. Floor carrier is Senator Trenbeath.

Committee closed.



PROPOSED AMENDMENTS TO HOUSE BILL NO. 1479

Page 1, line 22, remove ""Designated data base provider" means a person representing all the political"

Page 1, remove line 23

Page 2, remove lines 1 and 2

Page 2, line 3, remove "4."

Page 2, line 4, replace "5" with "4"

Page 2, line 6, replace "6" with "5"

Page 2, line 9, replace "7" with "6"

Page 2, line 12, replace "8" with "7"

Page 2, line 16, replace "9" with "8"

Page 2, line 22, replace "10" with "9"

Page 2, line 28, replace "11" with "10"

Page 3, line 1, replace "12" with "11"

Page 4, line 23, remove "The public service commission may provide an electronic data base to a home"

Page 4, remove lines 24 through 31

Page 5, remove lines 1 through 21

Page 5, line 22, replace "base, a" with "A"

Page 5, line 24, replace "8" with "4"

Page 6, line 2, replace "8" with "4"

Page 6, remove lines 13 through 19

Page 6, line 20, replace "6" with "2"

Page 6, line 21, replace "8" with "4"

Page 6, line 29, replace "7" with "3" and replace "8" with "4"

Page 7, line 6, replace "8" with "4"

Page 7, line 20, replace "4" with "1"

Page 7, line 29, replace "9" with "5"

Page 8, line 3, replace "10" with "6"

Page 8, line 10, replace "11" with "7"

Page 8, after line 17, Insert:

**"57-34.1-05. Customer's procedures and remedies for correcting taxes and fees.**

1. If a customer believes that an amount of tax, assignment of place of primary use, or taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction of the tax assignment, a description of the error asserted by the customer, and any other information the home service provider reasonably requires to process the request. Within sixty days of receiving a notice, the home service provider shall review its records and the electronic data base or enhanced zip code to determine the customer's taxing jurisdiction. If as a result of this review the home service provider finds that the amount of tax, assignment of place of primary use, or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax erroneously collected from the customer for a period of up to two years. If this review shows that the amount of tax, assignment of place of primary use, or taxing jurisdiction is correct, the home service provider shall provide a written explanation to the customer.
2. If the customer is dissatisfied with the response of the home service provider under this section, the customer may seek correction or refund from the taxing jurisdiction affected.
3. The procedure in this section is the sole and exclusive remedy available to customers seeking correction of assignment of place of primary use, taxing jurisdiction, a refund, or other compensation for taxes or fees erroneously collected by the home service provider."

Page 8, line 18, replace "57-34.1-05" with "57-34.1-06"

Page 8, line 24, after "on" Insert "or after"

Renumber accordingly

3-29  
ote #: 1

1479

Committee

☐ Subcommittee on \_\_\_\_\_  
or  
☐ Conference Committee

10811.0101

## move Adoption of Amendments

Trenbeath Seconded  
By

[illegible]

6 No 0

D

### Floor Assignment

**If the vote is on an amendment, briefly indicate intent:**

3.29

1479

Committee

or

Legislative Council Amendment Number 10811.0101

Do Pass as Amended

Trenbeath

Es regard

Total (Yes) 0 No 0

Q

## Trenbeath

**If the vote is on an amendment, briefly indicate intent:**

**REPORT OF STANDING COMMITTEE**

**HB 1479: Transportation Committee (Sen. Stenehjem, Chairman)** recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). HB 1479 was placed on the Sixth order on the calendar.

Page 1, line 22, remove "'Designated data base provider" means a person representing all the political"

Page 1, remove line 23

Page 2, remove lines 1 and 2

Page 2, line 3, remove "4."

Page 2, line 4, replace "5" with "4"

Page 2, line 6, replace "6" with "5"

Page 2, line 9, replace "7" with "6"

Page 2, line 12, replace "8" with "7"

Page 2, line 16, replace "9" with "8"

Page 2, line 22, replace "10" with "9"

Page 2, line 28, replace "11" with "10"

Page 3, line 1, replace "12" with "11"

Page 4, line 23, remove "The public service commission may provide an electronic data base to a home"

Page 4, remove lines 24 through 31

Page 5, remove lines 1 through 21

Page 5, line 22, replace "base, a" with "A"

Page 5, line 24, replace "8" with "4"

Page 6, line 2, replace "8" with "4"

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Page 7, line 29, replace "9" with "5"

Page 8, line 3, replace "10" with "6"

Page 8, line 10, replace "11" with "7"

Page 8, after line 17, Insert:

**"57-34.1-05. Customer's procedures and remedies for correcting taxes and fees.**

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3. The procedure in this section is the sole and exclusive remedy available to customers seeking correction of assignment of place of primary use, taxing jurisdiction, a refund, or other compensation for taxes or fees erroneously collected by the home service provider."

Page 8, line 18, replace "57-34.1-05" with "57-34.1-06"

Page 8, line 24, after "on" Insert "or after"

Renumber accordingly

2001 TESTIMONY

HB 1479

**TESTIMONY BEFORE THE FINANCE AND TAXATION  
COMMITTEE OF THE  
NORTH DAKOTA HOUSE**

**February 13, 2001**

House Bill 1479—Relating to the taxation of Mobile  
Telecommunications

Chairman Carlson and Members of the House Finance and  
Taxation Committee:

For the record, my name is Rae Ann Kelsch, a Representative  
from District 34, Mandan.

HB 1479, when enacted, will bring North Dakota into  
compliance with the Federal Uniform Sourcing Act, passed in  
Congress last year.

During a wireless call, a customer may travel through dozens  
of town, city, county and state taxing jurisdictions. The  
administrative burden of determining in the precise tax jurisdiction  
and corresponding tax rates of a wireless call - and the chances of  
unfair "double-taxation" of customers - have led the wireless  
industry and state and local governments to work for the past four  
years to end this administrative nightmare.



Uniform Sourcing establishes a nationwide standard for determining the location of wireless telecommunications transactions to ensure proper collection of state and local taxes.

**This bill would:**

- ◆ Provide consumers with simpler billing;
- ◆ Preserve state and local authority to tax wireless service
- ◆ Reduce chances for double taxation from competing jurisdictions;
- ◆ Simplify and reduce costs of tax administration for carriers and state and local governments; and
- ◆ Assist the transition to 'bucket of minute' billing plans

**This bill would not:**

- ◆ Impose any new taxes;
- ◆ Reduce tax obligation for wireless industry;

- ◆ Change state or local authority to tax wireless communication; or

- ◆ Mandate any expenditure of state or local funding.

The mobility of wireless telecommunications has always made the determination of which state and local taxes apply to any particular wireless call a complicated and expensive task. Today, there are several methodologies - e.g., originating cell site, billing address, switch location and others. The different methodologies can give rise to multiple claims on same tax revenue, double taxation, and other administrative problems.

Because existing methodologies all have their shortcomings, the state and local telecommunications taxes need to be assigned to one location, the customer's "Place of Primary Use".

#### **The Place of Primary Use:**

- ◆ Provides a single address for state and local taxation of all wireless telecommunications services, including charges for roaming anywhere in the nation;
- ◆ Is simple to determine - it must be the customer's home or business address;
- ◆ May be changed at request of consumer or State and Local government if incorrect;
- ◆ Replaces existing system of different and potentially conflicting methodologies.

This bill allows - but does not require - states and localities to develop a database that assigns each address in a state to the appropriate taxing jurisdictions. Only if a state does not provide a database, a carrier may use their own database if:

- ◆ The carrier's database relies on 9-digit zip codes;
- ◆ The carrier exercises due diligence in creating the database; and

- ♦ The carrier regularly updates the database to maintain accuracy.

**What are the benefits of this legislation?** There are meaningful benefits of uniform sourcing to both government and industry. These benefits include the following:

*Certainty* - The legislation will provide desperately needed clarity to identifying the correct state and local governmental jurisdictions that may apply taxes to wireless telecommunications. Government will know which jurisdictions may claim right to tax revenues. Industry will be better able to assess the correct tax on customer bills.

*Revenue protection* - This bill ensures that state and local government will be paid all taxes they are due on wireless telecommunications.

*Consumer protection* - The bill will avoid the possibility of double taxation, and make identification of taxes on customer bills more understandable.

*Significant improvement over current practices* - The bill clearly establishes the means for matching the street address of the customer to a single taxing jurisdiction. Whether this is accomplished by a state provided database or through the application of nine digit zip codes, the level of accuracy represents a significant improvement over current practices.

The Federal Uniform Sourcing Act was endorsed by the National Governor's Association, the National League of cities, the Federation of Tax administrators and the Multistate Tax Commission. The North Dakota wireless carriers also worked closely with Governor Schafer and members of the Public Service commission to ensure their support.

Thank you and I would be happy to answer any questions.

**TESTIMONY BEFORE THE  
HOUSE FINANCE AND TAXATION COMMITTEE  
IN SUPPORT OF  
HOUSE BILL NO. 1479**

Chairman Carlson and Members of the House Finance and Taxation Committee, my name is Todd D. Kranda, I am a local attorney with the Kelsch Law Firm of Mandan and I appear before you today as a lobbyist on behalf of Verizon Wireless in support of HB 1479.

Verizon Wireless fully supports the legislation contained in HB 1479 relating to the Mobile Telecommunications Sourcing Act (MTSA).

Verizon Wireless supports passage of conforming legislation this session to ensure that North Dakota law conforms to the MTSA (Public Law 106-252) statute that was passed at the federal level, which lays out provisions for all wireless telecommunications services to be sourced to the customer's "place of primary use." State conformity to the federal statute is critical to ensuring clarification and smooth transition to the enactment of the new law. State statutes need to be amended to adopt the sourcing provisions set forth in the MTSA for transactional tax purposes, and to clarify any confusion that may exist with respect to the applicable tax base. The purpose of such a bill is purely to ensure that state law conforms to federal law, so no costs are involved and the bill is revenue neutral. Also, there is unanimity among the industry on passing the conforming legislation. States have until August 1, 2002 to pass conforming legislation, which is when the MTSA goes into effect. The federal MTSA does not change or alter the existing tax base in any way. The Act only provides a method for how to source mobile telecommunications services if a jurisdiction chooses to tax such activity.

# CELLULARONE

Rep. Grosz during Action

Page: 1 of 7

Billing Period: 12/06/00 to 1/06/01  
Account Number: 117387660  
For Billing Inquiries: 1-800-836-0304  
Service Number: 701-740-1676

Previous Balance	Payment Received	Credits and Adjustments
\$45.31	\$45.30	\$45.30

pd CK #  
1155

0017000-0102020

# 06 276 0567837113 #

MICHAEL P. GROSZ  
1015 N 39TH ST APT E17  
GRAND FORKS, ND 58203-2016

## ACCOUNT SUMMARY

### PREVIOUS BALANCE

Previous Balance	\$45.31
Payment Received on 1/07/01. Thank you!	\$45.31 credit
Credits and Adjustments	\$0.00
<b>Balance Forward</b>	<b>\$0.00</b>

### CURRENT CHARGES

Monthly Service Charges	\$39.99
Additional Usage Above Monthly Plan	\$0.00
Long Distance	\$0.00
Roaming Charges	\$0.00
Other Charges	\$0.00
Other Credits	\$0.00
Mandated Taxes and Other Surcharges	\$5.31
<b>Total Current Charges</b>	<b>\$45.30</b>

### TOTAL AMOUNT DUE

**\$45.30**

See next page for Important Messages to Our Customers

Billing Period: 12/06/00 to 1/05/01  
Account Number: 117387660  
For Billing Inquiries: 1-800-635-0304

## GENERAL INFORMATION

**24-Hour Customer Service** Our Customer Care department is available 24-hours a day, every day. Call us at 611 from your cellular phone, or at 1-800-635-0304.

**Monthly Access and Feature Charges** Your monthly plan and features are detailed by dates of service. The dates are especially helpful if you change rates during the middle of the month.

**Free Minutes** Most calling plans provide free airtime minutes every month. You will not be charged anything extra for unused minutes, nor will those unused minutes carry over month to month. If you exceed your monthly allotment of minutes, a per minute charge will be added to your bill, based on your rate plan.

**Roaming** When you place or receive a call outside of your home service area, you may incur roaming charges and/or long distance charges. Your home service area is detailed on a coverage map, which can be obtained at a local sales office, or by dialing 611 from your cellular phone. Roaming charges are listed under the roaming category on your bill.

**Roamer Express Dial #21** Determining your home calling area is as easy as dialing #21 from your cellular phone. The recording will confirm whether you are within the Cellular One service area.

### To Contact Us

**If you lost your envelope, payments can be sent to:**

Cellular One  
P.O. Box 79128  
Phoenix, AZ 85062-9128

**Write to us at:**

Cellular One Customer Relations (Do not send payments here)  
2001 NW Lake Sammamish Parkway  
Issaquah, WA 98027

**Visit our website:**

[www.cellularonewest.com](http://www.cellularonewest.com)

We are always enhancing services for your benefit!

**Call us at 1-800-635-0304:**

We are here to listen to and serve you 24 hours a day.



Billing Period: 12/06/00 to 1/05/01  
 Account Number: 117307650  
 For Billing Inquiries: 1-800-635-0304

## MESSAGES TO OUR CUSTOMERS

### \* Tax Message

The address you have provided to Cellular One is used to bill federal, state, and local taxes and fees that Cellular One is required to collect from you. In some cases this address may indicate that you live in one local jurisdiction (for example, city or county) when you actually live in another. This could result in an incorrect charge for certain taxes and fees. If you feel you have been incorrectly billed for any taxes or fees, please contact Customer Care at 1-800-635-0304 so that any incorrect charges may be removed from your account. You must call within 90 days of receipt of your billing statement to receive credit for any incorrectly billed taxes or fees.

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## ACCOUNT NUMBER SUMMARY TOTALS

	Charges	Total
<b>MANDATED TAXES &amp; OTHER SURCHARGES</b>		
Communication Aid Fee	\$0.04	
Federal Universal Service	\$0.36	
City Sales Tax	\$0.70	
State Sales Tax	\$2.00	
State Gross Receipts Tax	\$1.00	
FET	\$1.21	
<b>Total Taxes &amp; Surcharges</b>		<b>\$5.31</b>

User Name: MICHAEL P. GROSS  
Service Number: 701-740-1676

Billing Period: 12/06/00 to 1/05/01  
Account Number: 117367650  
For Billing Inquiries: 1-800-635-0304

## SERVICE NUMBER ACTIVITY

## CURRENT CHARGES

Recurring Monthly Service Charges: 12/06/00 to 1/05/01  
Service Plan: Digital Advantage 1  
Monthly charge for Digital Advantage 1: \$39.99  
Includes:  
Call Forwarding  
Call Waiting  
Conference Calling  
Dedicated Airtime  
First Incoming Minute Free  
Incoming Minutes: 300 (minutes)  
Feature: 300 Free Min. Min.  
Feature: 300 Free Min. Min.  
Feature: 300 Free Min. Min.  
Total Monthly Charges: \$39.99

## HOME USAGE

Service Plan: Digital Advantage 1  
12/06/00 to 1/05/01  
First Free Incoming: 18.0 minutes  
Free Minutes: 123.0 minutes  
Total Minutes Used: 141.0  
Total Monthly Charges: \$0.00

## Plan Total

## TOTAL HOME USAGE

## ROAMING CHARGES

## MANDATED TAXES &amp; OTHER SURCHARGES

Communication Ac Fee: \$0.04  
Federal Universal Service: \$0.36  
State General Excise Tax: \$1.06  
State Sales Tax: \$2.00  
City Sales Tax: \$0.70  
FET: \$1.21  
Total Taxes & Surcharges: \$5.31

CURRENT CHARGES FOR 701-740-1676

\$45.30

\$5.31

## HOME USAGE DETAIL

## Service Plan: Digital Advantage 1

Line	Date	Time	Call To	Number	Call Dir.	Time	Min	Usage Charge	Long Distance	Amount
1	12/04	6:05PM	INCOMING, CL	701-740-1676 LM	PK	1.0	1.0	Free		Free
2	12/04	9:01PM	INCOMING, CL	701-740-1676 LM	OP	1.0	1.0	Free		Free
3	12/04	9:03PM	BISMARK, ND	701-471-1017 MM	OP	1.0	1.0	Free		Free
4	12/05	8:10AM	INCOMING, CL	701-740-1676 LM	PK	1.0	1.0	Free		Free
5	12/05	12:54PM	GRAND-FORKS, ND	701-777-5400 ML	PK	1.0	1.0	Free		Free
6	12/05	12:55PM	GRAND-FORKS, ND	701-777-3823 ML	PK	3.0	3.0	Free		Free
7	12/05	12:57PM	GRAND-FORKS, ND	701-777-2781 ML	PK	2.0	2.0	Free		Free
8	12/05	9:57PM	GRAND-FORKS, ND	701-777-5400 ML	OP	2.0	2.0	Free		Free
9	12/06	12:24PM	GRAND-FORKS, ND	701-777-5400 ML	PK	2.0	2.0	Free		Free
10	12/06	4:02PM	GRAND-FORKS, ND	701-777-5400 ML	PK	2.0	2.0	Free		Free
11	12/06	4:04PM	GRAND-FORKS, ND	701-777-4855 ML	PK	2.0	2.0	Free		Free
12	12/06	4:05PM	GRAND-FORKS, ND	701-777-3823 ML	PK	4.0	4.0	Free		Free
13	12/06	7:03PM	BISMARK, ND	701-226-2362 MM	PK	1.0	1.0	Free		Free
14	12/07	11:37AM	GRAND-FORKS, ND	701-777-5400 ML	PK	2.0	2.0	Free		Free
15	12/07	12:31PM	GRAND-FORKS, ND	701-777-5400 ML	PK	1.0	1.0	Free		Free
16	12/07	2:11PM	CALL DELIVERY	701-Follow Me MM FMR	PK	1.0	1.0	Free		Free
17	12/07	2:11PM	INCOMING, CL	701-740-1676 LM	PK	1.0	1.0	Free		Free
18	12/07	2:14PM	BISMARK, ND	701-226-2362 MM	PK	1.0	1.0	Free		Free
19	12/07	2:20PM	GRAND-FORKS, ND	701-777-3823 ML	PK	2.0	2.0	Free		Free
20	12/07	2:22PM	GRAND-FORKS, ND	701-777-7047 ML	PK	1.0	1.0	Free		Free
21	12/07	2:33PM	BISMARK, ND	701-471-1017 MM	PK	5.0	5.0	Free		Free
22	12/07	2:38PM	GRAND-FORKS, ND	701-740-5299 MM	PK	1.0	1.0	Free		Free
23	12/08	4:37PM	GRAND-FORKS, ND	701-740-5299 MM	PK	1.0	1.0	Free		Free
24	12/08	5:18PM	GRAND-FORKS, ND	701-777-5400 ML	PK	3.0	3.0	Free		Free
25	12/08	5:21PM	GRAND-FORKS, ND	701-777-7047 ML	PK	1.0	1.0	Free		Free
26	12/08	5:48PM	CALL DELIVERY	218-Follow Me MM FMR	PK	4.0	4.0	Free		Free
27	12/08	5:48PM	INCOMING, CL	701-740-1676 LM	PK	4.0	4.0	Free		Free
28	12/08	8:55PM	GRAND-FORKS, ND	701-777-4511 ML	WE	5.0	5.0	Free		Free
29	12/08	9:58PM	INCOMING	701-740-1676 LM	WE	1.0	1.0	Free		Free
30	12/09	3:32PM	INCOMING	701-740-1676 LM	WE	5.0	5.0	Free		Free
31	12/09	10:11PM	INCOMING	701-740-1676 LM	WE	2.0	2.0	Free		Free
32	12/10	10:35AM	HAZEN, ND	701-748-2258 ML	WE	5.0	5.0	Free		Free
33	12/10	1:10PM	INCOMING, CL	701-740-1676 LM	WE	1.0	1.0	Free		Free
34	12/10	4:02PM	MOBILE, CL	701-740-5299 MM	WE	1.0	1.0	Free		Free
35	12/11	8:16PM	MOBILE, CL	701-740-5299 MM	OP	2.0	2.0	Free		Free
36	12/11	9:52PM	INCOMING	701-740-1676 LM	OP	1.0	1.0	Free		Free
37	12/12	7:01PM	GRAND-FORKS, ND	701-777-1214 ML	PK	1.0	1.0	Free		Free
38	12/12	7:03PM	GRAND-FORKS, ND	701-777-8359 ML	PK	1.0	1.0	Free		Free
39	12/12	9:02PM	GRAND-FORKS, ND	701-777-7047 ML	OP	1.0	1.0	Free		Free
40	12/12	9:04PM	MOBILE, CL	701-740-5299 MM	OP	1.0	1.0	Free		Free
41	12/13	6:34PM	INCOMING, CL	701-740-1676 LM	PK	1.0	1.0	Free		Free
42	12/13	8:13PM	GRAND-FORKS, ND	701-777-1214 ML	OP	10.0	10.0	Free		Free
43	12/14	7:16PM	GRAND-FORKS, ND	701-748-4445 ML	PK	2.0	2.0	Free		Free
44	12/15	5:38PM	MOBILE, CL	701-741-6044 MM	PK	2.0	2.0	Free		Free
45	12/15	6:04PM	MOBILE, CL	701-741-6044 MM	PK	1.0	1.0	Free		Free
46	12/15	6:07PM	INCOMING	701-740-1676 LM	PK	1.0	1.0	Free		Free
47	12/15	6:52PM	HAZEN, ND	701-748-2258 ML	PK	2.0	2.0	Free		Free
48	12/15	8:32PM	INCOMING, CL	701-740-1676 LM	WE	3.0	3.0	Free		Free
49	12/16	9:21AM	HAZEN, ND	701-748-2258 ML	WE	4.0	4.0	Free		Free
50	12/16	9:49AM	HAZEN, ND	701-748-2258 ML	WE	3.0	3.0	Free		Free
51	12/18	11:46AM	INCOMING	701-740-1676 LM	OP	4.0	4.0	Free		Free
52	12/18	9:10PM	MOBILE, CL	701-740-5299 MM	OP	1.0	1.0	Free		Free
53	12/21	6:10PM	MOBILE, CL	701-741-6044 MM	PK	2.0	2.0	Free		Free
54	12/22	3:16PM	FARGO, ND	701-282-5683 ML	PK	16.0	16.0	Free		Free
55	12/22	10:08PM	INCOMING	701-740-1676 LM	WE	3.0	3.0	Free		Free

## KEY:

CALL DIRECTION:

TIME PERIOD:

LM=Land to Mobile, MM=Mobile to Mobile, ML=Mobile to Land  
PK=PEAK, OP=OFF-PEAK, WE=WEEKENDS  
FMR=Follow Me Roaming



User Name: MICHAEL P. GROSZ  
Service Number: 701-740-1676

Billing Period: 12/06/00 to 1/05/01  
Account Number: 117387650  
For Billing Inquiries: 1-800-635-0304

## HOME USAGE DETAIL (continued)

Service Plan: Digital Advantage 1

Line	Date	Time	Calls To	Number Called	Call Dir.	Time Per.	Min	Usage Charge	Long Distance	Amount
56	12/23	8:10AM	INCOMING	701-740-1676LM		WE	2.0			Free
57	12/23	9:47AM	BISMARCK,ND	701-226-2382MM		WE	1.0			Free
58	12/23	10:36AM	MOBILE,CL	701-740-5299MM		WE	1.0			Free
59	12/23	10:45AM	INCOMING	701-740-1676LM		WE	2.0			Free
60	12/23	10:22AM	FINLEY,MO	701-524-2095ML		PK	1.0			Free
61	12/23	1:08PM	BISMARCK,ND	701-328-2918ML		PK	2.0			Free
62	12/27	5:00PM	MOBILE,CL	701-741-6044MM		PK	2.0			Free
63	12/29	8:36AM	BISMARCK,ND	701-256-7000ML		PK	2.0			Free
64	1/03	10:28AM	INCOMING	701-740-1676		PK	2.0			Free
Total Home Usage							14.6 .0	\$0.00	\$0.00	\$0.00

KEY:  
CALL DIRECTION: LM= Land to Mobile, MM= Mobile to Mobile, ML= Mobile to Land  
TIME PERIOD: PK=PEAK, OP=OFF-PEAK, WE=WEEKENDS  
FEATURE: FMR=Follow me Roaming

**TESTIMONY BEFORE THE TRANSPORTATION  
COMMITTEE OF THE  
NORTH DAKOTA SENATE**

March 22, 2001

House Bill 1479—Relating to the taxation of Mobile Telecommunications

Chairman Stenehjem and Members of the Senate Transportation Committee:

For the record, my name is Rae Ann Kelsch, a Representative from District 34, Mandan.

HB 1479, when enacted, will bring North Dakota into compliance with the Federal Uniform Sourcing Act, passed in Congress last year.

During a wireless call, a customer may travel through dozens of town, city, county and state taxing jurisdictions. The administrative burden of determining in the precise tax jurisdiction and corresponding tax rates of a wireless call – and the chances of unfair “double-taxation” of customers – have led the wireless industry and state and local governments to work for the past four years to end this administrative nightmare.

Uniform Sourcing establishes a nationwide standard for determining the location of wireless telecommunications transactions to ensure proper collection of state and local taxes.

This bill would:

- “ Provide consumers with simpler billing;
- “ Preserve state and local authority to tax wireless service
- “ Reduce chances for double taxation from competing jurisdictions;
- “ Simplify and reduce costs of tax administration for carriers and state and local governments; and
- “ Assist the transition to ‘bucket of minute’ billing plans

This bill would not:

- “ Impose any new taxes;
- “ Reduce tax obligation for wireless industry;
- “ Change state or local authority to tax wireless communication;  
or
- “ Mandate any expenditure of state or local funding.

The mobility of wireless telecommunications has always made the determination of which state and local taxes apply to any particular wireless call a complicated and expensive task. Today, there are several methodologies – e.g., originating cell site, billing address, switch location and others. The different methodologies can give rise to multiple claims on same tax revenue, double taxation, and other administrative problems.

Because existing methodologies all have their shortcomings, the state and local telecommunications taxes need to be assigned to one location, the customer's "Place of Primary Use".

The Place of Primary Use:

- " Provides a single address for state and local taxation of all wireless telecommunications services, including charges for roaming anywhere in the nation;
- " Is simple to determine – It must be the customer's home or business address;
- " May be changed at request of consumer or State and Local government if incorrect;
- " Replaces existing system of different and potentially conflicting methodologies.

This bill allows - but does not require – states and localities to develop a database that assigns each address in a state to the appropriate taxing jurisdictions. Only if a state does not provide a database, a carrier may use their own database if:

- " The carrier's database relies on 9-digit zip codes;
- " The carrier exercises due diligence in creating the database; and
- " The carrier regularly updates the database to maintain accuracy.

What are the benefits of this legislation? There are meaningful benefits of uniform sourcing to both government and industry. These benefits include the following:

Certainty - The legislation will provide desperately needed clarity to identifying the correct state and local governmental jurisdictions

that may apply taxes to wireless telecommunications. Government will know which jurisdictions may claim right to tax revenues. Industry will be better able to assess the correct tax on customer bills.

Revenue protection – This bill ensures that state and local government will be paid all taxes they are due on wireless telecommunications.

Consumer protection – The bill will avoid the possibility of double taxation, and make identification of taxes on customer bills more understandable.

Significant improvement over current practices – The bill clearly establishes the means for matching the street address of the customer to a single taxing jurisdiction. Whether this is accomplished by a state provided database or through the application of nine digit zip codes, the level of accuracy represents a significant improvement over current practices.

The Federal Uniform Sourcing Act was endorsed by the National Governor's Association, the National League of cities, the Federation of Tax administrators and the Multistate Tax Commission. The North Dakota wireless carriers also worked closely with Governor Schafer and members of the Public Service commission to ensure their support.

Thank you and I would be happy to answer any questions.

**TESTIMONY BEFORE THE  
SENATE TRANSPORTATION COMMITTEE  
IN SUPPORT OF  
HOUSE BILL NO. 1479**

Chairman Stenehjem and Members of the Senate Transportation Committee, my name is Todd D. Kranda, I am a local attorney with the Kelsch Law Firm of Mandan and I appear before you today as a lobbyist on behalf of Verizon Wireless in support of HB 1479.

Verizon Wireless fully supports the legislation contained in HB 1479 relating to the Mobile Telecommunications Sourcing Act (MTSA).

Verizon Wireless supports passage of conforming legislation this session to ensure that North Dakota law conforms to the MTSA (Public Law 106-252) statute that was passed at the federal level, which lays out provisions for all wireless telecommunications services to be sourced to the customer's "place of primary use."

State conformity to the federal statute is critical to ensuring clarification and smooth transition to the enactment of the new law. State statutes need to be amended to adopt the sourcing provisions set forth in the MTSA for transactional tax purposes, and to clarify any confusion that may exist with respect to the applicable tax base. The purpose of such a bill is purely to ensure that state law conforms to federal law, so no costs are involved and the bill is revenue neutral.

Also, there is agreement among the industry on passing the conforming legislation. States have until August 1, 2002 to pass conforming legislation, which is when the MTSA goes into effect. The federal MTSA does not change or alter the existing tax base in any way. The Act only provides a method for how to source mobile telecommunication services if a jurisdiction chooses to tax such activity.

Please support HB 1479. I would be glad to try to answer any questions.

## PROPOSED AMENDMENTS TO HOUSE BILL 1479

Page 8, line 17, after "charges." Insert:

### "Customer's procedures and remedies for correcting taxes and fees.

1. If a customer believes that an amount of tax, assignment of place of primary use, or taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification: the street address for their place of primary use, the account name and number for which the customer seeks a correction of the tax assignment, a description of the error asserted by the customer, and any other information that the home service provider reasonably requires to process the request. Within sixty days of receiving a notice under this section, the home service provider shall review its records and the electronic database or enhanced zip code to determine the customer's taxing jurisdiction. If this review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax erroneously collected from the customer for a period of up to two years. If this review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is correct, the home service provider shall provide a written explanation to the customer.

2. If the customer is dissatisfied with the response of the home service provider under this section, the customer may seek correction and/or refund from the taxing jurisdiction affected.

3. The procedure in this section shall be the sole and exclusive remedy Available to customers seeking correction of assignment of place of primary use, taxing jurisdiction, a refund or other compensation for taxes and/or fees erroneously collected by the home service provider."

And renumber accordingly.



# CELLULARONE

Page: 1 of 6

Billing Period: 12/10/00 to 1/09/01  
Account Number: 107116898  
For Billing Inquiries: 1-800-635-0304  
Service Number: 701-391-0273

0007511-0034481

# 10 298 6968117014 #

Previous Balance	Current Charges	Total Amount Due by 2/03/01
\$0.00	\$6.78	\$6.78

|||||  
CELLULAR ONE  
541 S 7TH ST  
BISMARCK, ND 58504-5859

## ACCOUNT SUMMARY

### PREVIOUS BALANCE

Previous Balance	\$0.00
Payments Received Through 1/09/01	\$0.00
Credits and Adjustments	\$0.00
<b>Balance Forward</b>	<b>\$0.00</b>

### CURRENT CHARGES

Monthly Service Charges	\$0.00
Additional Usage Above Monthly Plan	\$0.00
Long Distance	\$6.00
Roaming Charges	\$0.00
Other Charges	\$0.00
Other Credits	\$0.00
Mandated Taxes and Other Surcharges	\$0.78
<b>Total Current Charges</b>	<b>\$6.78</b>

### TOTAL AMOUNT DUE

**\$6.78**

See next page for Important Messages to Our Customers

Billing Period: 12/10/00 to 1/09/01  
Account Number: 107116896  
For Billing Inquiries: 1-800-635-0304

## GENERAL INFORMATION

**24-Hour Customer Service** Our Customer Care department is available 24-hours a day, every day. Call us at 611 from your cellular phone, or at 1-800-635-0304.

**Monthly Access and Feature Charges** Your monthly plan and features are detailed by dates of service. The dates are especially helpful if you change rates during the middle of the month.

**Free Minutes** Most calling plans provide free airtime minutes every month. You will not be charged anything extra for unused minutes, nor will those unused minutes carry over month to month. If you exceed your monthly allotment of minutes, a per minute charge will be added to your bill, based on your rate plan.

**Roaming** When you place or receive a call outside of your home service area, you may incur roaming charges and/or long distance charges. Your home service area is detailed on a coverage map, which can be obtained at a local sales office, or by dialing 611 from your cellular phone. Roaming charges are listed under the roaming category on your bill.

**Roamer Express Dial #21** Determining your home calling area is as easy as dialing #21 from your cellular phone. The recording will confirm whether you are within the Cellular One service area.

### To Contact Us

**If you lost your envelope, payments can be sent to:**

Cellular One  
P.O. Box 79128  
Phoenix, AZ 85062-9128

**Write to us at:**

Cellular One Customer Relations (Do not send payments here)  
2001 NW Lake Sammamish Parkway  
Issaquah, WA 98027

**Visit our website:**

[www.cellularonewest.com](http://www.cellularonewest.com)

We are always enhancing services for your benefit!

**Call us at 1-800-635-0304:**

We are here to listen to and serve you 24 hours a day.

WAWT00013.001



Billing Period: 12/10/00 to 1/09/01  
Account Number: 107116696  
For Billing Inquiries: 1-800-635-0304

MESSAGES TO OUR CUSTOMERS

Welcome to Cellular One

\* Tax Message

The address you have provided to Cellular One is used to bill federal, state, and local taxes and fees that Cellular One is required to collect from you. In some cases this address may indicate that you live in one local jurisdiction (for example, city or county) when you actually live in another. This could result in an incorrect charge for certain taxes and fees. If you feel you have been incorrectly billed for any taxes or fees, please contact Customer Care at 1-800-635-0304 so that any incorrect charges may be removed from your account. You must call within 90 days of receipt of your billing statement to receive credit for any incorrectly billed taxes or fees.

ACCOUNT NUMBER SUMMARY TOTALS

UNPAID TAXES & OTHER CHARGES	Charges	Total
Communication Aid Fee	\$0.04	
Federal Universal Service	\$0.05	
State Gross Receipts Tax	\$0.15	
FET	\$0.18	
City Sales Tax	\$0.06	
State Sales Tax	\$0.30	
Local Taxes & Surcharges		\$0.78

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User Name: CELLULAR ONE  
Service Number: 701-391-0273

Billing Period: 2/7/00 to 1/09/01  
Account Number: 107116696  
For Billing Inquiries: 1-800-635-0304

SERVICE NUMBER ACTIVITY

CURRENT CHARGES

Recurring Monthly Service Charges: 12/10/00 to 1/09/01  
Service Plan: Employee Plan  
Partial monthly charge for Employee Plan from 1/01/01 to 1/09/01  
Includes:  
Call Forwarding  
Call Waiting  
Conference Calling  
Dedicated Airtime

Home Usage

Service Plan: Employee Plan  
1/01/01 to 1/09/01  
Total Minutes: 104.0 minutes  
Long Distance: 104.0  
Total Charges: \$0.00

MANDATED TAXES & OTHER SURCHARGES

City Sales Tax: \$0.04  
State Sales Tax: \$0.18  
Federal Universal Service: \$0.06  
State Gross Receipts Tax: \$0.30  
Total Taxes & Surcharges: \$0.78  
CURRENT CHARGES FOR 701-391-0273: \$6.78

HOME USAGE DETAIL

Service Plan: Employee Plan

Line	Date	Time	Calls To	Number	Call	Time	Usage	Long	Amount
					Dir.	Fr. Period	Charge	Distance	
1	12/28	5:33PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
2	12/28	5:30PM	MOBILE, IL	701-391-0273 MIN	PK		1.0		Free

CALL DIRECTION:  
TIME PERIOD:  
FEATURE:

HOME USAGE DETAIL (continued)

Service Plan: Employee Plan

Line	Date	Time	Calls To	Number	Call	Time	Usage	Long	Amount
					Dir.	Fr. Period	Charge	Distance	
3	12/28	5:33PM	MOBILE, IL	701-391-0273 MIN	PK		1.0		Free
4	12/28	5:34PM	INCOMING	701-391-0273	PK		1.0		Free
5	12/28	5:50PM	MOBILE, IL	701-799-9253 MIN	PK		1.0		Free
6	12/28	6:52PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
7	12/28	7:22PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
8	12/28	7:39PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
9	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
10	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
11	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
12	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
13	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
14	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
15	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
16	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
17	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
18	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
19	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
20	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
21	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
22	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
23	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
24	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
25	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
26	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
27	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
28	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
29	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
30	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free
31	12/28	7:42PM	BISMARCK, ND	701-250-1639 ML	PK		1.0		Free

KEY:  
CALL DIRECTION:  
TIME PERIOD:  
FEATURE:

## **H. B. 1479**

**Presented by:** Illona Jeffcoat-Sacco  
Public Service Commission

**Before:** Senate Transportation Committee  
Honorable Bob Stenehjem, Chairman

**Date:** 22 March 2001

### **TESTIMONY**

Mr. Chairman and committee members, I am Illona Jeffcoat-Sacco, director of the Public Service Commission's Public Utilities Division. The Commission is neutral on this bill but asked me to appear here today to bring a concern to your attention.

Our only concern with this bill involves the bill's references in Section 57-34.1-04 to the Public Service Commission creating, maintaining and providing the electronic data base. References to the Commission are found in subsections (1), (2), and (3) of this section. The Commission recognizes that the bill apparently imposes no affirmative obligation on the Commission to create, maintain or provide the electronic data base. However, the Commission is still concerned that the bill proposes the assignment of a responsibility to the Commission that the Commission does not have the resources to carry out.

As we understand it, the entity that develops the data base will have to create a data base of every address in the state, cross-referenced with a code for every tax and taxing jurisdiction in the state. The format of the data base must conform to national standards. The entity creating and maintaining the data base must notify interested

persons that the data base is available by publication in the North Dakota Administrative Code, and must provide the data base to home service providers on request.

The Public Service Commission does not currently have any access to the information that seems to be necessary for developing and maintaining this data base and no relationship to any taxing authority or any national tax standards. In addition, the Public Service Commission has very little jurisdiction over mobile telecommunications, since that area of the business is substantially preempted by the federal government. If the Commission were to attempt to carry out this project, the Commission would require substantial additional resources. The Commission could not do so without an additional employee and related funding.

We have drafted a proposed amendment to substitute the references to "Public Service Commission" with the word "state," since in at least two other places in the bill the word "state" is used in similar fashion. This proposed amendment is attached to my testimony. An alternative proposal would be to completely delete references to alternative providers throughout the bill leaving only the references to the "designated data base provider."

I would like to bring to your attention one additional point a different topic. Notification of the availability of the data base is to be made by publication in the North Dakota Administrative Code. The N.D. Admin. Code is the collection of state administrative rules and publication follows formal promulgation of rules, which can take several months. I am not aware of any other mechanism for publishing matters in the Administrative Code. If it is the intent of the bill that the data base creation and updates be done by rule, the committee should be aware of the time delay that will be built into

that process by requiring rulemaking. If it is not intended that rulemaking be required, perhaps the notice of the availability of the data base should not be made via the Administrative Code, but by some other means.

Thank you for allowing me to appear here today and bring these matters to your attention. This completes my testimony. I would be happy to answer any questions you may have.

PROPOSED AMENDMENT TO HOUSE BILL NO. 1479

Page 4, line 23, replace "public service commission" with "state"

Page 4, line 24, replace "public service commission" with "state"

Page 5, line 11, replace "public service commission" with "state"

Page 5, line 17, replace "public" with "state"

Page 5, line 18, remove "service commission"

Renumber accordingly



**PROPOSED AMENDMENTS TO  
ENGROSSED BILL NO. 1479**

Page 1, remove lines 22 through 23

Page 2, remove lines 1 through 2

Page 2, line 3, replace "4" with "3"

Page 2, line 4, replace "5" with "4"

Page 2, line 6, replace "6" with "5"

Page 2, line 9, replace "7" with "6"

Page 2, line 12, replace "8" with "7"

Page 2, line 16, replace "9" with "8"

Page 2, line 22, replace "10" with "9"

Page 2, line 28, replace "11" with "10"

Page 3, line 1, replace "12" with "11"

Page 4, remove lines 23 through 31

Page 5, remove lines 1 through 20

Page 5, lines 21-22, replace "4. If neither this state nor a designated data base provider provides an electronic data base, a" with "1. A"

Page 5, line 24, replace "8" with "4"

Page 6, line 2, replace "8" with "4"

Page 6, remove lines 13 through 19

Page 6, line 20, replace "6" with "2"

Page 6, line 21, replace "8" with "4"

Page 6, line 29, replace "7" with "3" and replace "8" with "4"

Page 7, line 6, replace "8" with "4"

Page 7, line 20, replace "4" with "1"

Page 7, line 29, replace "9" with "5"

Page 8, line 17, after "charges." insert:

**"57-34.1-05. Customer's procedures and remedies for correcting taxes and fees.**

1. If a customer believes that an amount of tax, assignment of place of primary use, or taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification: the street address for their place of primary use, the account name and number for which the customer seeks a correction of the tax assignment, a description of the error asserted by the customer, and any other information that the home service provider reasonably requires to process the request. Within sixty days of receiving a notice under this section, the home service provider shall review its records and the electronic database or enhanced zip code to determine the customer's taxing jurisdiction. If this review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax erroneously collected from the customer for a period of up to two years. If this review shows that the amount of tax, assignment of place of primary use or taxing jurisdiction is correct, the home service provider shall provide a written explanation to the customer.
2. If the customer is dissatisfied with the response of the home service provider under this section, the customer may seek correction or refund from the taxing jurisdiction affected.
3. The procedure in this section shall be the sole and exclusive remedy Available to customers seeking correction of assignment of place of primary use, taxing jurisdiction, a refund or other compensation for taxes or fees erroneously collected by the home service provider."

Page 8, line 18, replace "57-34.1-05" with "57-34.1-06"

Renumber accordingly

Billing Period: 1/10/01 to 2/10/01  
 Account Number: 109443327  
 For Billing Inquiries: 1-800-435-0304

## MESSAGES TO OUR CUSTOMERS

\* Welcome to Cellular One.  
 The address you have provided to Cellular One is used to bill federal, state, and local taxes and fees that Cellular One is required to collect from you. In some cases this address may indicate that you live in one local jurisdiction (for example, city or county) when you actually live in another. This could result in an incorrect charge for certain taxes and fees. If you feel you have been incorrectly billed for any taxes or fees, please contact Customer Care at 1-800-635-0304 so that any incorrect charges may be removed from your account. You must call within 90 days of receipt of your billing statement to receive credit for any incorrectly billed taxes or fees.

Cellular One to the Rescue by Cellular One is now free for your first 3 months! After that, it's only \$2.99 per month for this extensive roadside assistance program. Towing service, tire assistance, battery and lockout assistance, minor mechanical services and exclusive concierge service are all included to provide you that total peace of mind whenever you travel. Call or visit your nearest Cellular One store by March 31, 2001 for this special offer of Cellular One to the Rescue for only \$2.99 per month and your first 3 months absolutely free!

We've taken extra steps to ensure the quality of your new Cellular One bill. This has caused a delay in receiving your bill on time. If your bill is late, there is no need to call us. Although the due date may indicate differently, we are automatically waiving any applicable late fees for this particular bill from Cellular One. Although late fees are waived for this bill only, as always, we appreciate your prompt payment. Thank you for your patience. We hope you find the new bill from Cellular One a positive change.

## ACCOUNT NUMBER SUMMARY TOTALS

Charges	Total
REPAIRED TOWES & OTHER SURCHARGES	
Communication Aid Fee	\$0.24
Federal Universal Service	\$2.43
FET	\$9.15
State Sales Tax	\$8.04
State Gross Receipts Tax	\$4.70
City Sales Tax	\$1.51
Local Taxes & Surcharges	\$25.07

### SUMMARY OF HOME USAGE 1/10/01 to 2/10/01

Employee Plan	: 6 PHONES
Minutes Used	
Billed Minutes	4,020.0
Total Minutes Used	4,020.0
Charge	\$0.00
Total Charge	\$0.00

### SUMMARY OF ROAMING CHARGES

SUMMARY OF ROAMING CHARGES							
Charges Incurred while Roaming							
	Minutes	CHARGES	Long Distance	Additional Charges	Total		
MINNEAPOLIS, MN (000023)	47.0	\$46.83	\$6.38	\$0.00	\$53.21	\$67.00	
SALT LAKE CITY, UT (000001)	28.8	\$28.76	\$4.84	\$0.00	\$33.60	\$31.00	
Roaming Summary Totals						\$86.81	

## SERVICE NUMBER LIST

Service Number	Plan	Minutes Included	Minutes Used	Charges	Long Distance	Additional Charges	Total
701-220-0028 EMP		0	844.8	\$0.00	\$14.73	\$0.00	\$14.73
701-220-0009 EMP		0	113.8	\$0.00	\$2.08	\$0.00	\$2.08
701-220-0061 EMP		0	45.8	\$0.00	\$12.08	\$0.00	\$12.08
701-280-0080 EMP		0	1,122.8	\$0.00	\$84.22	\$0.00	\$84.22
701-381-0006 EMP		0	780.8	\$0.00	\$18.66	\$0.00	\$18.66
701-400-0090 EMP		0	1,324.8	\$1.80	\$87.06	\$0.00	\$88.86
Totals		0	4,248.8	\$1.80	\$181.85	\$0.00	\$183.65

User Name: KIM SCHMIDT  
 Billing Period: 1/10/01 to 2/02/01  
 Service Number: 701-220-0025  
 Account Number: 108463327  
 For Billing Inquiries: 1-800-838-0304

## SERVICE NUMBER ACTIVITY

(continued)

Charges	Total
ROAMING CHARGES	\$88.84
MANDATED TAXES & OTHER SURCHARGES	
Communications Ad Fee	\$0.04
Federal Universal Service	\$0.87
City Sales Tax	\$0.08
State Sales Tax	\$0.48
FET	\$2.06
State Gross Receipts Tax	\$0.32
Total Taxes & Surcharges	\$3.77

CURRENT CHARGES FOR 701-220-0025

## HOME USAGE DETAIL

Service Plan: Employee Plan

Line	Date	Time	Calls To	Number Called	Dir.	Time	Min	Usage Charge	Long Distance	Amount
1	1/04	6:02AM	BISMARCK, ND	701-255-9251ML		PC	1.0		\$0.26	\$0.26
2	1/04	5:12PM	MOBILE CL	701-220-0025MM		PC	1.0		\$0.40	\$0.40
3	1/04	5:13PM	RETRIEVAL VM	701-220-0025MM		PC	1.0			
4	1/10	7:46AM	MOBILE CL	701-798-0026MM		PC	1.0		\$0.40	\$0.40
5	1/10	8:41AM	INCOMING	701-220-0025		PC	1.0			
6	1/10	8:43AM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
7	1/10	10:47AM	INCOMING	701-220-0025		PC	1.0			
8	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
9	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
10	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
11	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
12	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
13	1/10	11:00PM	BISMARCK, ND	701-255-1824ML		PC	1.0			
14	1/10	12:50PM	INCOMING	701-220-0025		PC	1.0			
15	1/10	1:28PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
16	1/10	1:40PM	MOBILE CL	701-220-0025MM		PC	1.0			
17	1/10	1:50PM	MOBILE CL	701-220-0025MM		PC	1.0			
18	1/10	1:54PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
19	1/10	4:51PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
20	1/10	5:00PM	BISMARCK, ND	701-255-9134ML		PC	1.0			
21	1/10	5:00PM	INCOMING	701-220-0025		PC	1.0			
22	1/10	5:14PM	MOBILE CL	701-220-0025MM		PC	1.0			
23	1/10	8:53AM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
24	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
25	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
26	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
27	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
28	1/10	2:44PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
29	1/10	2:50PM	INCOMING	701-220-0025		PC	1.0			

KEY:  
 CALL DIRECTION: ML=Mobile to Land, MM=Mobile to Mobile  
 TIME PERIOD: PC=PEAK, WE=WEEKENDS, OFF=OFF-PEAK  
 FEATURE: VMT=Voice Mail, CM=Call Waiting, FMT=Follow Me Roaming

User Name: KIM SCHMIDT  
 Billing Period: 1/10/01 to 2/02/01  
 Service Number: 701-220-0025  
 Account Number: 108463327  
 For Billing Inquiries: 1-800-838-0304

## SERVICE NUMBER ACTIVITY

Charges	Total
CURRENT CHARGES	
Roaming Monthly Service Charges	
Service Plan: Employee Plan	
Partial monthly charge for Employee Plan from 1/10/01 to 2/02/01	\$0.00
Includes:	
Call Forwarding	
Call Waiting	
Conference Calling	
Distance Billing	
Employee Plan	
Partial monthly charge for Employee Plan from 2/02/01 to 2/02/01	\$0.00
Includes:	
Call Forwarding	
Call Waiting	
Conference Calling	
Distance Billing	
Feature:	
2002/01	
Partial monthly charge for Enhanced Voice Mail from 1/10/01 to 2/02/01	\$0.00
Feature:	
2002/01	
Partial monthly charge for Caller ID from 1/10/01 to 2/02/01	\$0.00
Feature:	
2002/01	
Partial monthly charge for Caller ID from 2/02/01 to 2/02/01	\$0.00
Feature:	
2002/01	
Partial monthly charge for Enhanced Voice Mail from 2/02/01 to 2/02/01	\$0.00

CURRENT CHARGES

## HOME USAGE

Service Plan: Employee Plan

Line	Date	Time	Calls To	Number Called	Dir.	Time	Min	Usage Charge	Long Distance	Amount
1	1/04	6:02AM	BISMARCK, ND	701-255-9251ML		PC	1.0		\$0.26	\$0.26
2	1/04	5:12PM	MOBILE CL	701-220-0025MM		PC	1.0		\$0.40	\$0.40
3	1/04	5:13PM	RETRIEVAL VM	701-220-0025MM		PC	1.0			
4	1/10	7:46AM	MOBILE CL	701-798-0026MM		PC	1.0		\$0.40	\$0.40
5	1/10	8:41AM	INCOMING	701-220-0025		PC	1.0			
6	1/10	8:43AM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
7	1/10	10:47AM	INCOMING	701-220-0025		PC	1.0			
8	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
9	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
10	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
11	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
12	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
13	1/10	11:00PM	BISMARCK, ND	701-255-1824ML		PC	1.0			
14	1/10	12:50PM	INCOMING	701-220-0025		PC	1.0			
15	1/10	1:28PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
16	1/10	1:40PM	MOBILE CL	701-220-0025MM		PC	1.0			
17	1/10	1:50PM	MOBILE CL	701-220-0025MM		PC	1.0			
18	1/10	1:54PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
19	1/10	4:51PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
20	1/10	5:00PM	BISMARCK, ND	701-255-9134ML		PC	1.0			
21	1/10	5:00PM	INCOMING	701-220-0025		PC	1.0			
22	1/10	5:14PM	MOBILE CL	701-220-0025MM		PC	1.0			
23	1/10	8:53AM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
24	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
25	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
26	1/10	8:53AM	INCOMING	701-220-0025		PC	1.0			
27	1/10	11:00AM	INCOMING	701-220-0025		PC	1.0			
28	1/10	2:44PM	RETRIEVAL VM	701-220-0025MM VMT		PC	1.0			
29	1/10	2:50PM	INCOMING	701-220-0025		PC	1.0			

KEY:  
 CALL DIRECTION: ML=Mobile to Land, MM=Mobile to Mobile  
 TIME PERIOD: PC=PEAK, WE=WEEKENDS, OFF=OFF-PEAK  
 FEATURE: VMT=Voice Mail, CM=Call Waiting, FMT=Follow Me Roaming