

**CITY OF SALEM, VIRGINIA  
BOOK OF RATES AND FEES**

**TREASURER**

**TEASURER FEES**

**COMMUNICATION SALES & USE TAX**

**Assessing Department:**

Commonwealth of Virginia

**Collecting Department:**

Treasurer

**Description:**

The Commonwealth of Virginia replaced many State and Local Taxes and Fees on Communication Services with the Communication Sales & Use Tax. The tax is collected from consumers by their service provider and is then remitted to the Virginia Department of Taxation. The department then distributes the monies to the localities on a percentage basis derived from their participation in the local taxes which the new flat tax superseded.

**Rate or Fee**

This tax replaced Consumer Utility Tax on landlines and wireless, Local 9-11 tax on landlines, a portion of BPOL on Public Service Corporations, local video programming Excise Tax on cable TV and local Consumer Utility Tax on cable TV.

**Legal Authorization:**

**Salem City Code, Chapter 82, Article I, Section 82-10 (Local 911-tax)**

**Code of Virginia, Title 58.1, Subtitle I, Chapter 6.2, Section 58.1-645-662**