Abstract

Tax Exposure, the MTSA, and the Role of GIS
Track: Telecommunications
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After the Mobile Telecommunications Sourcing Act (MTSA) was enacted in July 2000, all mobile calls by U.S. customers are taxable by the city, county, and state at the customer's primary place of use. The MTSA will eventually require all states to publish databases that site hundreds of millions of addresses by taxing jurisdiction. Since there are more than 7,500 local taxing jurisdictions in the U.S., accurate geocoding is vital to avoid serious tax errors. This paper describes the potential tax and administrative problems and investigates how GIS can solve them.

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