

**CONFIRMATION OF LEVY FOR EMERGENCY TELEPHONE SERVICE CHARGES TO
VOICE OVER INTERNET PROTOCOL (VOIP) USERS PURSUANT TO SECTION 19-
5-313(1) MS CODE OF 1972 (ANNOTATED)**

WHEREAS, in the years 1987, 1993, 1998, 2010, and 2013, the Mississippi Legislature enacted measures that authorized boards of supervisors to impose a levy in the form of service charges for emergency telephone, or E-911, usages by residential and commercial telephone users; and

WHEREAS, the Mississippi Legislature explicitly authorized that such emergency telephone service charges shall have uniform application and “shall be imposed throughout the entirety of the district to the greatest extent possible” in conformity with availability of such service in any area of the district; and

WHEREAS, the Madison County Board of Supervisors, in strict conformance with the language of Section 19-5-313(1) MS Code of 1972 (Annotated), adopted a resolution in 1993 imposing service charges for such E-911 usage that directed said levy to be imposed “to the greatest extent possible in conformity with availability of such service in any area of Madison County”; and

WHEREAS, pursuant to enactment of Senate Bill 2938 (2010 state legislative session), county boards of supervisors were given the authority to levy an emergency service charge, in an amount not to exceed One Dollar per residential telephone subscriber line per month, including One Dollar per Voice over Internet Protocol (hereinafter VOIP), subscriber account per month, and Two Dollars per commercial telephone subscriber line per month for exchange telephone service; and

WHEREAS, in conformance with such state legislative action, the Madison County Board of Supervisors, approved a resolution in 2011, that authorized an increased service levy for E-911 calls “to the maximum rates allowed” (attached as Exhibit “A”), but this resolution did not specify that VOIP services, in particular, were to be included in the levy increase, as authorized by SB 2938; and

WHEREAS, in constructing and approving the 2011 board resolution, the Madison County Board of Supervisors, at all times, fully intended that the phrases “to the greatest extent possible” and “to the maximum rates allowed” would include, and would be interpreted to include, the imposition of the maximum allowable levy on VOIP users, as well as all other E-911 users; and

WHEREAS, it coming to the attention of the board of supervisors that more clarity was needed concerning the topic of the imposition of levies on VOIP users the Madison County Board of Supervisors believes that it should take further action by resolution spread upon its minutes to declare, clarify, and to confirm that such levies imposed on emergency telephone services was meant, at all times after

passage of the 2011 board resolution, to include VOIP users, to the maximum extent possible, in conformity with availability of such service in any area of Madison County.

NOW, THEREFORE, BE IT DECLARED, CLARIFIED, and CONFIRMED that pursuant to section 19-5-313(1) of the MS Code of 1972 (Annotated), and, in recognition of Senate Bill 2938, the Madison County Board of Supervisors approved a board resolution in 2011 that served to impose a levy on all E-911 users, to the maximum extent possible, and that, by doing so, the board intended, with full purpose, knowledge and understanding, that said levy to be imposed on all E-911 users would necessarily include a levy to be imposed upon Voice Over Internet Protocol (VOIP) users, as well.

BE IT FURTHER RESOLVED that this Resolution of Confirmation, after its passage and signature by the President, should be spread upon the official minutes of the Board of Supervisors of Madison County, and thereafter should be made available for distribution by the Madison County Comptroller to all relevant telephone vendors currently reporting E-911 service charges in Madison County.

The motion being made by Supervisor _____, and seconded by Supervisor _____, and was Approved by the following vote:

Supervisor Sheila Jones _____

Supervisor Trey Baxter _____

Supervisor Gerald Steen _____

Supervisor Karl Banks _____

Supervisor Paul Griffin _____

Madison County Board of Supervisors

By _____
Karl Banks, President

ATTEST:

By: _____
Ronny Lott, Chancery Clerk

(SEAL)