



Proposed Changes to RMC 5.44.060

Proposal: Revise Utility Tax Payment Due Dates

Proposed Effective Date: January 1, 2026

Proposal Applicable to:

- Telephone business
- Competitive telephone service
- Cellular telephone service

Proposed Tax Filing Due Dates	
Quarterly Filer (Gross Income > \$20,000/month)	
Billing Period	Payment Due
January 1 - March 31	April 30
April 1 - June 30	July 31
July 1 - September 30	October 31
October 1 - December 31	January 31
Annual Filer (Gross Income < \$20,000/month)	
Billing Period	Payment Due
January 1 - December 31	April 30 of the following year