

**DELAWARE DIVISION OF REVENUE
TECHNICAL INFORMATION MEMORANDUM 2023-1
December 11, 2023**

SUBJECT: 988-Behavioral Health Crisis Intervention Services

FOR MORE INFORMATION, CONTACT:

Phone (302) 577-8200

Email Warren.Wood@delaware.gov

The National Suicide Hotline Designation Act of 2020 established 988 as the universal phone number for the national suicide prevention and mental health crisis hotline system operating through the National Suicide Prevention Lifeline. In response, the House of Representatives and Senate of the Delaware General Assembly passed House Substitute No. 2 for House Bill No. 160 (the "Act") on June 20, 2023 and June 28, 2023, respectively. The Act provides the framework to maximize the benefits of 988 and provide crucial support to Delawareans in need through the implementation of a practical, modern, and comprehensive, integrated crisis care system. The Act is codified under Title 16 of the Delaware Code, Chapter 102A and is effective August 16, 2023.

The Act established the Behavioral Health Crisis Services Board to provide additional oversight and input on the development of the integrated crisis care system. It created the Behavioral Health Crisis Intervention Services Fund to support the streamlining of its behavioral health crisis lines and services to ensure Delawareans will have someone to call, someone to respond, and somewhere to go. The Act established a 60-cent per month per line fee on phone lines and a 60-cent one-time fee on prepaid services. These fees are effective for service months beginning after or purchases made after December 31, 2023 and will be administered as follows:

(1) Residential telephone service.

The surcharge must be imposed by each provider providing residential telephone service on all Delaware residential subscribers per residence exchange access line or per basic rate interface ("BRI") integrated services digital network ("ISDN") arrangement, where the residence exchange access service is provided via a BRI ISDN arrangement. The surcharge must not be applied to residence exchange access lines provided to Lifeline subscribers.

(2) Business telephone service.

The surcharge must be imposed by each provider providing business telephone service on all Delaware business subscribers per business exchange access line and trunk or per BRI ISDN arrangement where the business exchange access service is provided via a BRI ISDN arrangement. Each Centrex access line must be charged the equivalent of 1/9 of the surcharge; provided, however, that where a Centrex customer has fewer than 9 lines, the maximum monthly charge for those lines will be the surcharge imposed on each business exchange access line or trunk divided by the customer's Centrex lines. Each primary rate interface ISDN system must be charged a rate equal to 5 times the surcharge. The surcharge must not be applied to lines provided under wholesale arrangements.

(3) Wireless service.

The surcharge must be imposed by each wireless provider on all wireless service customers for each wireless telephone number for which the wireless service customers are billed by the provider.

(4) Nontraditional communication services.

The surcharge must be imposed by each provider of nontraditional communications service on subscribers of such services where the provider is required to or opts to provide 988 service.

See 16 Del. C. § 10222A.

For prepaid wireless telecommunications, the surcharge must be assessed on each retail transaction. See 16 Del. C. § 10223A.

The provider collecting the surcharges shall not be responsible for uncollectable surcharges. The provider collecting the surcharges shall be entitled to recover the actual incremental costs of billing, collecting, and remitting the surcharges. The remittance to the Delaware Division of Revenue by the provider may be reduced by the additional incremental expense incurred by the provider that is in addition to the normal expense of billing and collecting the charges of the provider's normal telephone service.

Exemptions

The surcharges collected by a provider shall not be subject to taxes or charges levied by the State of Delaware or any political subdivision thereof nor shall the surcharges collected be considered revenue of the provider for any purpose. The surcharge does not apply to any wholesale services, Lifeline subscribers, or the Delaware State Government.

Reporting for residential telephone service, business telephone service, and wireless services

For the surcharge on residential telephone service, business telephone service, and wireless service, the surcharge must be collected by providers from subscribers with each invoice for service and must be paid by the provider monthly to the Department of Finance.

The surcharge collected from subscribers must be submitted monthly to the Division of Revenue by the provider on or before the 15th day of the month following the surcharge collection.

Reporting for prepaid wireless telecommunications service.

The surcharge is collected by the seller from the consumer for each retail transaction occurring in Delaware. For the surcharge on prepaid wireless telecommunications service, the collected surcharge must be remitted to the Division of Revenue quarterly.

The Delaware Division of Revenue will require providers to file these forms electronically through the Delaware tax portal at <https://tax.delaware.gov>.

If you have any questions, please contact the Delaware Division of Revenue at the number or email set forth above.

Kathy Revel
Director of Revenue