

Senator Wayne A. Harper proposes the following substitute bill:

UTAH COMMUNICATIONS AUTHORITY AMENDMENTS

2017 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: Stephen G. Handy

LONG TITLE

General Description:

This bill amends provisions related to providing 911 emergency service.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ repeals an emergency services telecommunication charge;
- ▶ modifies the composition of the Utah Communications Authority Board;
- ▶ modifies the duties of the Utah Communications Authority;
- ▶ creates regional advisory committees that report to the Utah Communications Authority Board;
- ▶ creates an operations advisory committee;
- ▶ imposes certain charges on each access line within the state, and provides for the collection of the charges and the distribution of the proceeds of the charges;
- ▶ directs the State Tax Commission to distribute the proceeds of a 911 emergency service charge to public safety answering points within the state according to a formula based on a public safety answering point's proportion of total 911 emergency communications;
- ▶ provides that a public agency may not establish a new public safety answering point



- 26 after a certain day;
- 27 ▶ directs the State Tax Commission to report on access line providers that are
- 28 delinquent in paying emergency service charges;
- 29 ▶ provides that the Utah Communications Authority may secure a bond by pledging a
- 30 state appropriation;
- 31 ▶ requires the Utah Communications Authority to meet with stakeholders to identify
- 32 existing communications sites and develop a plan for the public safety
- 33 communications network;
- 34 ▶ provides future repeal dates;
- 35 ▶ provides future effective dates;
- 36 ▶ designates appropriations from certain restricted accounts as nonlapsing;
- 37 ▶ repeals certain advisory committees within the Utah Communications Authority;
- 38 ▶ allows the Utah Communications Authority to assess a service fee on a user of the
- 39 public safety communications network;
- 40 ▶ requires a county to conduct an audit of the county's emergency services under
- 41 certain circumstances; and
- 42 ▶ delegates, to the executive director of the Utah Communications Authority, certain
- 43 duties formerly assigned to divisions within the Utah Communications Authority.

44 **Money Appropriated in this Bill:**

45 None

46 **Other Special Clauses:**

47 This bill provides a special effective date.

48 **Utah Code Sections Affected:**

49 AMENDS:

50 **59-1-306**, as enacted by Laws of Utah 2011, Chapter 309

51 **59-1-401**, as last amended by Laws of Utah 2015, Chapter 369

52 **59-1-402**, as last amended by Laws of Utah 2012, Chapter 357

53 **59-1-403**, as last amended by Laws of Utah 2015, Chapters 411 and 451

54 **59-1-1402**, as last amended by Laws of Utah 2016, Chapter 326

55 **59-12-107**, as last amended by Laws of Utah 2012, Chapters 178, 312, and 399

56 **59-12-108**, as last amended by Laws of Utah 2013, Chapter 50

- 57 [59-12-128](#), as last amended by Laws of Utah 2011, Chapters 285 and 309
- 58 [63H-7a-102](#), as renumbered and amended by Laws of Utah 2015, Chapter 411
- 59 [63H-7a-103](#), as last amended by Laws of Utah 2016, Chapter 179
- 60 [63H-7a-201](#), as renumbered and amended by Laws of Utah 2015, Chapter 411
- 61 [63H-7a-202](#), as renumbered and amended by Laws of Utah 2015, Chapter 411
- 62 [63H-7a-203](#), as last amended by Laws of Utah 2016, Chapter 123
- 63 [63H-7a-204](#), as last amended by Laws of Utah 2016, Chapters 123 and 179
- 64 [63H-7a-205](#), as last amended by Laws of Utah 2016, Chapter 123
- 65 [63H-7a-302](#), as last amended by Laws of Utah 2016, Chapters 123 and 179
- 66 [63H-7a-303](#), as renumbered and amended by Laws of Utah 2015, Chapter 411
- 67 [63H-7a-304](#), as renumbered and amended by Laws of Utah 2015, Chapter 411
- 68 [63H-7a-403](#), as last amended by Laws of Utah 2016, Chapter 123
- 69 [63H-7a-404](#), as enacted by Laws of Utah 2015, Chapter 411
- 70 [63H-7a-502](#), as last amended by Laws of Utah 2016, Chapters 123 and 179
- 71 [63H-7a-601](#), as enacted by Laws of Utah 2015, Chapter 411
- 72 [63H-7a-603](#), as last amended by Laws of Utah 2016, Chapter 348
- 73 [63H-7a-701](#), as last amended by Laws of Utah 2016, Chapter 123
- 74 [63H-7a-803](#), as last amended by Laws of Utah 2016, Chapter 123
- 75 [63I-1-269](#), as last amended by Laws of Utah 2014, Chapter 320
- 76 [63I-2-263](#), as last amended by Laws of Utah 2016, Third Special Session, Chapter 2
- 77 [63J-1-602.4](#), as last amended by Laws of Utah 2016, Chapters 193 and 240

78 ENACTS:

- 79 [63H-7a-207](#), Utah Code Annotated 1953
- 80 [63H-7a-208](#), Utah Code Annotated 1953
- 81 [63H-7a-209](#), Utah Code Annotated 1953
- 82 [69-2-202](#), Utah Code Annotated 1953
- 83 [69-2-203](#), Utah Code Annotated 1953
- 84 [69-2-301](#), Utah Code Annotated 1953
- 85 [69-2-302](#), Utah Code Annotated 1953
- 86 [69-2-401](#), Utah Code Annotated 1953
- 87 [69-2-403](#), Utah Code Annotated 1953

88 RENUMBERS AND AMENDS:

89 **69-2-101**, (Renumbered from 69-2-1, as enacted by Laws of Utah 1986, Chapter 33)

90 **69-2-102**, (Renumbered from 69-2-2, as last amended by Laws of Utah 2016, Chapter
91 179)

92 **69-2-201**, (Renumbered from 69-2-3, as last amended by Laws of Utah 2014, Chapter
93 320)

94 **69-2-303**, (Renumbered from 69-2-5.8, as enacted by Laws of Utah 2012, Chapter 326)

95 **69-2-402**, (Renumbered from 69-2-5.6, as last amended by Laws of Utah 2016, Chapter
96 179)

97 **69-2-404**, (Renumbered from 69-2-5.7, as last amended by Laws of Utah 2016, Chapter
98 179)

99 **69-2-501**, (Renumbered from 69-2-6, as enacted by Laws of Utah 1986, Chapter 33)

100 **69-2-502**, (Renumbered from 69-2-7, as last amended by Laws of Utah 2015, Chapter
101 411)

102 **69-2-503**, (Renumbered from 69-2-8, as last amended by Laws of Utah 2014, Chapter
103 36)

104 REPEALS AND REENACTS:

105 **63H-7a-206**, as last amended by Laws of Utah 2016, Chapters 123 and 179

106 **63H-7a-602**, as renumbered and amended by Laws of Utah 2015, Chapter 411

107 REPEALS:

108 **63H-7a-305**, as renumbered and amended by Laws of Utah 2015, Chapter 411

109 **63H-7a-306**, as renumbered and amended by Laws of Utah 2015, Chapter 411

110 **63H-7a-307**, as last amended by Laws of Utah 2016, Chapter 123

111 **63H-7a-405**, as last amended by Laws of Utah 2016, Chapter 123

112 **63H-7a-504**, as last amended by Laws of Utah 2016, Chapter 123

113 **69-2-4**, as last amended by Laws of Utah 2014, Chapter 320

114 **69-2-5**, as last amended by Laws of Utah 2016, Chapter 179

115 **69-2-5.5**, as last amended by Laws of Utah 2016, Chapter 179



117 *Be it enacted by the Legislature of the state of Utah:*

118 Section 1. Section **59-1-306** is amended to read:

119 **59-1-306. Definition -- State Tax Commission Administrative Charge Account --**
120 **Amount of administrative charge -- Deposit of revenues into the restricted account --**
121 **Interest deposited into General Fund -- Expenditure of money deposited into the**
122 **restricted account.**

123 (1) As used in this section, "qualifying tax, fee, or charge" means a tax, fee, or charge
124 the commission administers under:

- 125 ~~[(b)]~~ (a) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
126 ~~[(c)]~~ (b) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
127 ~~[(d)]~~ (c) Section 19-6-714;
128 ~~[(e)]~~ (d) Section 19-6-805;
129 ~~[(a)]~~ (e) Chapter 12, Sales and Use Tax Act, other than a tax under Chapter 12, Part 1,
130 Tax Collection, or Chapter 12, Part 18, Additional State Sales and Use Tax Act;
131 (f) Section 59-27-105; or
132 ~~[(g)]~~ Section 69-2-5.5;
133 ~~[(h)]~~ Section 69-2-5.5.5; or
134 ~~[(i)]~~ Section 69-2-5.6;
135 (g) Title 69, Chapter 2, Part 4, Emergency Service Charges.

136 (2) There is created a restricted account within the General Fund known as the "State
137 Tax Commission Administrative Charge Account."

138 (3) Subject to the other provisions of this section, the restricted account shall consist of
139 administrative charges the commission retains and deposits in accordance with this section.

140 (4) For purposes of this section, the administrative charge is a percentage of revenues
141 the commission collects from each qualifying tax, fee, or charge of not to exceed the lesser of:

- 142 (a) 1.5%; or
143 (b) an equal percentage of revenues the commission collects from each qualifying tax,
144 fee, or charge sufficient to cover the cost to the commission of administering the qualifying
145 taxes, fees, or charges.

146 (5) The commission shall deposit an administrative charge into the restricted account.

147 (6) Interest earned on the restricted account shall be deposited into the General Fund.

148 (7) The commission shall expend money appropriated by the Legislature to the
149 commission from the restricted account to administer qualifying taxes, fees, or charges.

150 Section 2. Section **59-1-401** is amended to read:

151 **59-1-401. Definitions -- Offenses and penalties -- Rulemaking authority -- Statute**
152 **of limitations -- Commission authority to waive, reduce, or compromise penalty or**
153 **interest.**

154 (1) As used in this section:

155 (a) "Activated tax, fee, or charge" means a tax, fee, or charge with respect to which the
156 commission:

157 (i) has implemented the commission's GenTax system; and

158 (ii) at least 30 days before implementing the commission's GenTax system as described
159 in Subsection (1)(a)(i), has provided notice in a conspicuous place on the commission's website
160 stating:

161 (A) the date the commission will implement the GenTax system with respect to the tax,
162 fee, or charge; and

163 (B) that, at the time the commission implements the GenTax system with respect to the
164 tax, fee, or charge:

165 (I) a person that files a return after the due date as described in Subsection (2)(a) is
166 subject to the penalty described in Subsection (2)(c)(ii); and

167 (II) a person that fails to pay the tax, fee, or charge as described in Subsection (3)(a) is
168 subject to the penalty described in Subsection (3)(b)(ii).

169 (b) "Activation date for a tax, fee, or charge" means with respect to a tax, fee, or
170 charge, the later of:

171 (i) the date on which the commission implements the commission's GenTax system
172 with respect to the tax, fee, or charge; or

173 (ii) 30 days after the date the commission provides the notice described in Subsection
174 (1)(a)(ii) with respect to the tax, fee, or charge.

175 (c) (i) Except as provided in Subsection (1)(c)(ii), "tax, fee, or charge" means:

176 (A) a tax, fee, or charge the commission administers under:

177 (I) this title;

178 (II) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

179 (III) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

180 (IV) Section [19-6-410.5](#);

- 181 (V) Section 19-6-714;
- 182 (VI) Section 19-6-805;
- 183 (VII) Section 32B-2-304;
- 184 (VIII) Section 34A-2-202;
- 185 (IX) Section 40-6-14; or
- 186 [~~(X) Section 69-2-5;~~]
- 187 [~~(XI) Section 69-2-5.5; or~~]
- 188 [~~(XII) Section 69-2-5.6; or~~]
- 189 (X) Title 69, Chapter 2, Part 4, Emergency Service Charges; or
- 190 (B) another amount that by statute is subject to a penalty imposed under this section.
- 191 (ii) "Tax, fee, or charge" does not include a tax, fee, or charge imposed under:
- 192 (A) Title 41, Chapter 1a, Motor Vehicle Act, except for Section 41-1a-301;
- 193 (B) Title 41, Chapter 3, Motor Vehicle Business Regulation Act;
- 194 (C) Chapter 2, Property Tax Act, except for Section 59-2-1309;
- 195 (D) Chapter 3, Tax Equivalent Property Act; or
- 196 (E) Chapter 4, Privilege Tax.
- 197 (d) "Unactivated tax, fee, or charge" means a tax, fee, or charge except for an activated
- 198 tax, fee, or charge.
- 199 (2) (a) The due date for filing a return is:
- 200 (i) if the person filing the return is not allowed by law an extension of time for filing
- 201 the return, the day on which the return is due as provided by law; or
- 202 (ii) if the person filing the return is allowed by law an extension of time for filing the
- 203 return, the earlier of:
- 204 (A) the date the person files the return; or
- 205 (B) the last day of that extension of time as allowed by law.
- 206 (b) A penalty in the amount described in Subsection (2)(c) is imposed if a person files a
- 207 return after the due date described in Subsection (2)(a).
- 208 (c) For purposes of Subsection (2)(b), the penalty is an amount equal to the greater of:
- 209 (i) if the return described in Subsection (2)(b) is filed with respect to an unactivated
- 210 tax, fee, or charge:
- 211 (A) \$20; or

212 (B) 10% of the unpaid unactivated tax, fee, or charge due on the return; or
213 (ii) if the return described in Subsection (2)(b) is filed with respect to an activated tax,
214 fee, or charge, beginning on the activation date for the tax, fee, or charge:
215 (A) \$20; or
216 (B) (I) 2% of the unpaid activated tax, fee, or charge due on the return if the return is
217 filed no later than five days after the due date described in Subsection (2)(a);
218 (II) 5% of the unpaid activated tax, fee, or charge due on the return if the return is filed
219 more than five days after the due date but no later than 15 days after the due date described in
220 Subsection (2)(a); or
221 (III) 10% of the unpaid activated tax, fee, or charge due on the return if the return is
222 filed more than 15 days after the due date described in Subsection (2)(a).
223 (d) This Subsection (2) does not apply to:
224 (i) an amended return; or
225 (ii) a return with no tax due.
226 (3) (a) A person is subject to a penalty for failure to pay a tax, fee, or charge if:
227 (i) the person files a return on or before the due date for filing a return described in
228 Subsection (2)(a), but fails to pay the tax, fee, or charge due on the return on or before that due
229 date;
230 (ii) the person:
231 (A) is subject to a penalty under Subsection (2)(b); and
232 (B) fails to pay the tax, fee, or charge due on a return within a 90-day period after the
233 due date for filing a return described in Subsection (2)(a);
234 (iii) (A) the person is subject to a penalty under Subsection (2)(b); and
235 (B) the commission estimates an amount of tax due for that person in accordance with
236 Subsection 59-1-1406(2);
237 (iv) the person:
238 (A) is mailed a notice of deficiency; and
239 (B) within a 30-day period after the day on which the notice of deficiency described in
240 Subsection (3)(a)(iv)(A) is mailed:
241 (I) does not file a petition for redetermination or a request for agency action; and
242 (II) fails to pay the tax, fee, or charge due on a return;

243 (v) (A) the commission:

244 (I) issues an order constituting final agency action resulting from a timely filed petition
245 for redetermination or a timely filed request for agency action; or

246 (II) is considered to have denied a request for reconsideration under Subsection
247 63G-4-302(3)(b) resulting from a timely filed petition for redetermination or a timely filed
248 request for agency action; and

249 (B) the person fails to pay the tax, fee, or charge due on a return within a 30-day period
250 after the date the commission:

251 (I) issues the order constituting final agency action described in Subsection
252 (3)(a)(v)(A)(I); or

253 (II) is considered to have denied the request for reconsideration described in
254 Subsection (3)(a)(v)(A)(II); or

255 (vi) the person fails to pay the tax, fee, or charge within a 30-day period after the date
256 of a final judicial decision resulting from a timely filed petition for judicial review.

257 (b) For purposes of Subsection (3)(a), the penalty is an amount equal to the greater of:

258 (i) if the failure to pay a tax, fee, or charge as described in Subsection (3)(a) is with
259 respect to an unactivated tax, fee, or charge:

260 (A) \$20; or

261 (B) 10% of the unpaid unactivated tax, fee, or charge due on the return; or

262 (ii) if the failure to pay a tax, fee, or charge as described in Subsection (3)(a) is with
263 respect to an activated tax, fee, or charge, beginning on the activation date:

264 (A) \$20; or

265 (B) (I) 2% of the unpaid activated tax, fee, or charge due on the return if the activated
266 tax, fee, or charge due on the return is paid no later than five days after the due date for filing a
267 return described in Subsection (2)(a);

268 (II) 5% of the unpaid activated tax, fee, or charge due on the return if the activated tax,
269 fee, or charge due on the return is paid more than five days after the due date for filing a return
270 described in Subsection (2)(a) but no later than 15 days after that due date; or

271 (III) 10% of the unpaid activated tax, fee, or charge due on the return if the activated
272 tax, fee, or charge due on the return is paid more than 15 days after the due date for filing a
273 return described in Subsection (2)(a).

274 (4) (a) Beginning January 1, 1995, in the case of any underpayment of estimated tax or
275 quarterly installments required by Sections 59-5-107, 59-5-207, 59-7-504, and 59-9-104, there
276 shall be added a penalty in an amount determined by applying the interest rate provided under
277 Section 59-1-402 plus four percentage points to the amount of the underpayment for the period
278 of the underpayment.

279 (b) (i) For purposes of Subsection (4)(a), the amount of the underpayment shall be the
280 excess of the required installment over the amount, if any, of the installment paid on or before
281 the due date for the installment.

282 (ii) The period of the underpayment shall run from the due date for the installment to
283 whichever of the following dates is the earlier:

284 (A) the original due date of the tax return, without extensions, for the taxable year; or

285 (B) with respect to any portion of the underpayment, the date on which that portion is
286 paid.

287 (iii) For purposes of this Subsection (4), a payment of estimated tax shall be credited
288 against unpaid required installments in the order in which the installments are required to be
289 paid.

290 (5) (a) Notwithstanding Subsection (2) and except as provided in Subsection (6), a
291 person allowed by law an extension of time for filing a corporate franchise or income tax return
292 under Chapter 7, Corporate Franchise and Income Taxes, or an individual income tax return
293 under Chapter 10, Individual Income Tax Act, is subject to a penalty in the amount described in
294 Subsection (5)(b) if, on or before the day on which the return is due as provided by law, not
295 including the extension of time, the person fails to pay:

296 (i) for a person filing a corporate franchise or income tax return under Chapter 7,
297 Corporate Franchise and Income Taxes, the payment required by Subsection 59-7-507(1)(b); or

298 (ii) for a person filing an individual income tax return under Chapter 10, Individual
299 Income Tax Act, the payment required by Subsection 59-10-516(2).

300 (b) For purposes of Subsection (5)(a), the penalty per month during the period of the
301 extension of time for filing the return is an amount equal to 2% of the tax due on the return,
302 unpaid as of the day on which the return is due as provided by law.

303 (6) If a person does not file a return within an extension of time allowed by Section
304 59-7-505 or 59-10-516, the person:

- 305 (a) is not subject to a penalty in the amount described in Subsection (5)(b); and
- 306 (b) is subject to a penalty in an amount equal to the sum of:
- 307 (i) a late file penalty in an amount equal to the greater of:
- 308 (A) \$20; or
- 309 (B) 10% of the tax due on the return, unpaid as of the day on which the return is due as
- 310 provided by law, not including the extension of time; and
- 311 (ii) a late pay penalty in an amount equal to the greater of:
- 312 (A) \$20; or
- 313 (B) 10% of the unpaid tax due on the return, unpaid as of the day on which the return is
- 314 due as provided by law, not including the extension of time.
- 315 (7) (a) Additional penalties for an underpayment of a tax, fee, or charge are as provided
- 316 in this Subsection (7)(a).
- 317 (i) Except as provided in Subsection (7)(c), if any portion of an underpayment of a tax,
- 318 fee, or charge is due to negligence, the penalty is 10% of the portion of the underpayment that
- 319 is due to negligence.
- 320 (ii) Except as provided in Subsection (7)(d), if any portion of an underpayment of a
- 321 tax, fee, or charge is due to intentional disregard of law or rule, the penalty is 15% of the entire
- 322 underpayment.
- 323 (iii) If any portion of an underpayment is due to an intent to evade a tax, fee, or charge,
- 324 the penalty is the greater of \$500 per period or 50% of the entire underpayment.
- 325 (iv) If any portion of an underpayment is due to fraud with intent to evade a tax, fee, or
- 326 charge, the penalty is the greater of \$500 per period or 100% of the entire underpayment.
- 327 (b) If the commission determines that a person is liable for a penalty imposed under
- 328 Subsection (7)(a)(ii), (iii), or (iv), the commission shall notify the person of the proposed
- 329 penalty.
- 330 (i) The notice of proposed penalty shall:
- 331 (A) set forth the basis of the assessment; and
- 332 (B) be mailed by certified mail, postage prepaid, to the person's last-known address.
- 333 (ii) Upon receipt of the notice of proposed penalty, the person against whom the
- 334 penalty is proposed may:
- 335 (A) pay the amount of the proposed penalty at the place and time stated in the notice;

336 or

337 (B) proceed in accordance with the review procedures of Subsection (7)(b)(iii).

338 (iii) A person against whom a penalty is proposed in accordance with this Subsection
339 (7) may contest the proposed penalty by filing a petition for an adjudicative proceeding with
340 the commission.

341 (iv) (A) If the commission determines that a person is liable for a penalty under this
342 Subsection (7), the commission shall assess the penalty and give notice and demand for
343 payment.

344 (B) The commission shall mail the notice and demand for payment described in
345 Subsection (7)(b)(iv)(A):

346 (I) to the person's last-known address; and

347 (II) in accordance with Section 59-1-1404.

348 (c) A seller that voluntarily collects a tax under Subsection 59-12-107(2)(d) is not
349 subject to the penalty under Subsection (7)(a)(i) if on or after July 1, 2001:

350 (i) a court of competent jurisdiction issues a final unappealable judgment or order
351 determining that:

352 (A) the seller meets one or more of the criteria described in Subsection 59-12-107(2)(a)
353 or is a seller required to pay or collect and remit sales and use taxes under Subsection
354 59-12-107(2)(b); and

355 (B) the commission or a county, city, or town may require the seller to collect a tax
356 under Subsections 59-12-103(2)(a) through (d); or

357 (ii) the commission issues a final unappealable administrative order determining that:

358 (A) the seller meets one or more of the criteria described in Subsection 59-12-107(2)(a)
359 or is a seller required to pay or collect and remit sales and use taxes under Subsection
360 59-12-107(2)(b); and

361 (B) the commission or a county, city, or town may require the seller to collect a tax
362 under Subsections 59-12-103(2)(a) through (d).

363 (d) A seller that voluntarily collects a tax under Subsection 59-12-107(2)(d) is not
364 subject to the penalty under Subsection (7)(a)(ii) if:

365 (i) (A) a court of competent jurisdiction issues a final unappealable judgment or order
366 determining that:

367 (I) the seller meets one or more of the criteria described in Subsection 59-12-107(2)(a)
368 or is a seller required to pay or collect and remit sales and use taxes under Subsection
369 59-12-107(2)(b); and

370 (II) the commission or a county, city, or town may require the seller to collect a tax
371 under Subsections 59-12-103(2)(a) through (d); or

372 (B) the commission issues a final unappealable administrative order determining that:

373 (I) the seller meets one or more of the criteria described in Subsection 59-12-107(2)(a)
374 or is a seller required to pay or collect and remit sales and use taxes under Subsection
375 59-12-107(2)(b); and

376 (II) the commission or a county, city, or town may require the seller to collect a tax
377 under Subsections 59-12-103(2)(a) through (d); and

378 (ii) the seller's intentional disregard of law or rule is warranted by existing law or by a
379 nonfrivolous argument for the extension, modification, or reversal of existing law or the
380 establishment of new law.

381 (8) (a) Subject to Subsections (8)(b) and (c), the penalty for failure to file an
382 information return, information report, or a complete supporting schedule is \$50 for each
383 information return, information report, or supporting schedule up to a maximum of \$1,000.

384 (b) If an employer is subject to a penalty under Subsection (13), the employer may not
385 be subject to a penalty under Subsection (8)(a).

386 (c) If an employer is subject to a penalty under this Subsection (8) for failure to file a
387 return in accordance with Subsection 59-10-406(3) on or before the due date described in
388 Subsection 59-10-406(3)(b)(ii), the commission may not impose a penalty under this
389 Subsection (8) unless the return is filed more than 14 days after the due date described in
390 Subsection 59-10-406(3)(b)(ii).

391 (9) If a person, in furtherance of a frivolous position, has a prima facie intent to delay
392 or impede administration of a law relating to a tax, fee, or charge and files a purported return
393 that fails to contain information from which the correctness of reported tax, fee, or charge
394 liability can be determined or that clearly indicates that the tax, fee, or charge liability shown is
395 substantially incorrect, the penalty is \$500.

396 (10) (a) A seller that fails to remit a tax, fee, or charge monthly as required by
397 Subsection 59-12-108(1)(a):

398 (i) is subject to a penalty described in Subsection (2); and
399 (ii) may not retain the percentage of sales and use taxes that would otherwise be
400 allowable under Subsection 59-12-108(2).

401 (b) A seller that fails to remit a tax, fee, or charge by electronic funds transfer as
402 required by Subsection 59-12-108(1)(a)(ii)(B):

403 (i) is subject to a penalty described in Subsection (2); and
404 (ii) may not retain the percentage of sales and use taxes that would otherwise be
405 allowable under Subsection 59-12-108(2).

406 (11) (a) A person is subject to the penalty provided in Subsection (11)(c) if that person:
407 (i) commits an act described in Subsection (11)(b) with respect to one or more of the
408 following documents:

409 (A) a return;
410 (B) an affidavit;
411 (C) a claim; or
412 (D) a document similar to Subsections (11)(a)(i)(A) through (C);
413 (ii) knows or has reason to believe that the document described in Subsection (11)(a)(i)
414 will be used in connection with any material matter administered by the commission; and
415 (iii) knows that the document described in Subsection (11)(a)(i), if used in connection
416 with any material matter administered by the commission, would result in an understatement of
417 another person's liability for a tax, fee, or charge.

418 (b) The following acts apply to Subsection (11)(a)(i):
419 (i) preparing any portion of a document described in Subsection (11)(a)(i);
420 (ii) presenting any portion of a document described in Subsection (11)(a)(i);
421 (iii) procuring any portion of a document described in Subsection (11)(a)(i);
422 (iv) advising in the preparation or presentation of any portion of a document described
423 in Subsection (11)(a)(i);
424 (v) aiding in the preparation or presentation of any portion of a document described in
425 Subsection (11)(a)(i);
426 (vi) assisting in the preparation or presentation of any portion of a document described
427 in Subsection (11)(a)(i); or
428 (vii) counseling in the preparation or presentation of any portion of a document

429 described in Subsection (11)(a)(i).

430 (c) For purposes of Subsection (11)(a), the penalty:

431 (i) shall be imposed by the commission;

432 (ii) is \$500 for each document described in Subsection (11)(a)(i) with respect to which
433 the person described in Subsection (11)(a) meets the requirements of Subsection (11)(a); and

434 (iii) is in addition to any other penalty provided by law.

435 (d) The commission may seek a court order to enjoin a person from engaging in
436 conduct that is subject to a penalty under this Subsection (11).

437 (e) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
438 commission may make rules prescribing the documents that are similar to Subsections
439 (11)(a)(i)(A) through (C).

440 (12) (a) As provided in Section 76-8-1101, criminal offenses and penalties are as
441 provided in Subsections (12)(b) through (e).

442 (b) (i) A person who is required by this title or any laws the commission administers or
443 regulates to register with or obtain a license or permit from the commission, who operates
444 without having registered or secured a license or permit, or who operates when the registration,
445 license, or permit is expired or not current, is guilty of a class B misdemeanor.

446 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(b)(i), the
447 penalty may not:

448 (A) be less than \$500; or

449 (B) exceed \$1,000.

450 (c) (i) With respect to a tax, fee, or charge, a person who knowingly and intentionally,
451 and without a reasonable good faith basis, fails to make, render, sign, or verify a return within
452 the time required by law or to supply information within the time required by law, or who
453 makes, renders, signs, or verifies a false or fraudulent return or statement, or who supplies false
454 or fraudulent information, is guilty of a third degree felony.

455 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(c)(i), the
456 penalty may not:

457 (A) be less than \$1,000; or

458 (B) exceed \$5,000.

459 (d) (i) A person who intentionally or willfully attempts to evade or defeat a tax, fee, or

460 charge or the payment of a tax, fee, or charge is, in addition to other penalties provided by law,
461 guilty of a second degree felony.

462 (ii) Notwithstanding Section 76-3-301, for purposes of Subsection (12)(d)(i), the
463 penalty may not:

464 (A) be less than \$1,500; or

465 (B) exceed \$25,000.

466 (e) (i) A person is guilty of a second degree felony if that person commits an act:

467 (A) described in Subsection (12)(e)(ii) with respect to one or more of the following
468 documents:

469 (I) a return;

470 (II) an affidavit;

471 (III) a claim; or

472 (IV) a document similar to Subsections (12)(e)(i)(A)(I) through (III); and

473 (B) subject to Subsection (12)(e)(iii), with knowledge that the document described in
474 Subsection (12)(e)(i)(A):

475 (I) is false or fraudulent as to any material matter; and

476 (II) could be used in connection with any material matter administered by the
477 commission.

478 (ii) The following acts apply to Subsection (12)(e)(i):

479 (A) preparing any portion of a document described in Subsection (12)(e)(i)(A);

480 (B) presenting any portion of a document described in Subsection (12)(e)(i)(A);

481 (C) procuring any portion of a document described in Subsection (12)(e)(i)(A);

482 (D) advising in the preparation or presentation of any portion of a document described
483 in Subsection (12)(e)(i)(A);

484 (E) aiding in the preparation or presentation of any portion of a document described in
485 Subsection (12)(e)(i)(A);

486 (F) assisting in the preparation or presentation of any portion of a document described
487 in Subsection (12)(e)(i)(A); or

488 (G) counseling in the preparation or presentation of any portion of a document
489 described in Subsection (12)(e)(i)(A).

490 (iii) This Subsection (12)(e) applies:

491 (A) regardless of whether the person for which the document described in Subsection
492 (12)(e)(i)(A) is prepared or presented:

493 (I) knew of the falsity of the document described in Subsection (12)(e)(i)(A); or
494 (II) consented to the falsity of the document described in Subsection (12)(e)(i)(A); and

495 (B) in addition to any other penalty provided by law.

496 (iv) Notwithstanding Section 76-3-301, for purposes of this Subsection (12)(e), the
497 penalty may not:

498 (A) be less than \$1,500; or

499 (B) exceed \$25,000.

500 (v) The commission may seek a court order to enjoin a person from engaging in
501 conduct that is subject to a penalty under this Subsection (12)(e).

502 (vi) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
503 the commission may make rules prescribing the documents that are similar to Subsections
504 (12)(e)(i)(A)(I) through (III).

505 (f) The statute of limitations for prosecution for a violation of this Subsection (12) is
506 the later of six years:

507 (i) from the date the tax should have been remitted; or

508 (ii) after the day on which the person commits the criminal offense.

509 (13) (a) Subject to Subsection (13)(b), an employer that is required to file a form with
510 the commission in accordance with Subsection 59-10-406(8) is subject to a penalty described
511 in Subsection (13)(b) if the employer:

512 (i) fails to file the form with the commission in an electronic format approved by the
513 commission as required by Subsection 59-10-406(8);

514 (ii) fails to file the form on or before the due date provided in Subsection 59-10-406(8);

515 (iii) fails to provide accurate information on the form; or

516 (iv) fails to provide all of the information required by the Internal Revenue Service to
517 be contained on the form.

518 (b) For purposes of Subsection (13)(a), the penalty is:

519 (i) \$30 per form, not to exceed \$75,000 in a calendar year, if the employer files the
520 form in accordance with Subsection 59-10-406(8), more than 14 days after the due date

521 provided in Subsection 59-10-406(8) but no later than 30 days after the due date provided in

522 Subsection 59-10-406(8);

523 (ii) \$60 per form, not to exceed \$200,000 in a calendar year, if the employer files the
524 form in accordance with Subsection 59-10-406(8), more than 30 days after the due date
525 provided in Subsection 59-10-406(8) but on or before June 1; or

526 (iii) \$100 per form, not to exceed \$500,000 in a calendar year, if the employer:

527 (A) files the form in accordance with Subsection 59-10-406(8) after June 1; or

528 (B) fails to file the form.

529 (14) Upon making a record of its actions, and upon reasonable cause shown, the
530 commission may waive, reduce, or compromise any of the penalties or interest imposed under
531 this part.

532 Section 3. Section 59-1-402 is amended to read:

533 **59-1-402. Definitions -- Interest.**

534 (1) As used in this section:

535 (a) "Final judicial decision" means a final ruling by a court of this state or the United
536 States for which the time for any further review or proceeding has expired.

537 (b) "Retroactive application of a judicial decision" means the application of a final
538 judicial decision that:

539 (i) invalidates a state or federal taxation statute; and

540 (ii) requires the state to provide a refund for an overpayment that was made:

541 (A) prior to the final judicial decision; or

542 (B) during the 180-day period after the final judicial decision.

543 (c) (i) Except as provided in Subsection (1)(c)(ii), "tax, fee, or charge" means:

544 (A) a tax, fee, or charge the commission administers under:

545 (I) this title;

546 (II) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

547 (III) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

548 (IV) Section 19-6-410.5;

549 (V) Section 19-6-714;

550 (VI) Section 19-6-805;

551 (VII) Section 32B-2-304;

552 (VIII) Section 34A-2-202;

553 (IX) Section [40-6-14](#); or
554 [~~(X) Section [69-2-5](#);~~
555 [~~(XI) Section [69-2-5.5](#); or~~
556 [~~(XII) Section [69-2-5.6](#); or~~
557 (X) Title 69, Chapter 2, Part 4, Emergency Service Charges; or
558 (B) another amount that by statute is subject to interest imposed under this section.
559 (ii) "Tax, fee, or charge" does not include a tax, fee, or charge imposed under:
560 (A) Title 41, Chapter 1a, Motor Vehicle Act, except for Section [41-1a-301](#);
561 (B) Title 41, Chapter 3, Motor Vehicle Business Regulation Act;
562 (C) Chapter 2, Property Tax Act, except for Section [59-2-1309](#);
563 (D) Chapter 3, Tax Equivalent Property Act;
564 (E) Chapter 4, Privilege Tax; or
565 (F) Chapter 13, Part 5, Interstate Agreements.
566 (2) Except as otherwise provided for by law, the interest rate for a calendar year for a
567 tax, fee, or charge administered by the commission shall be calculated based on the federal
568 short-term rate determined by the Secretary of the Treasury under Section 6621, Internal
569 Revenue Code, in effect for the preceding fourth calendar quarter.
570 (3) The interest rate calculation shall be as follows:
571 (a) except as provided in Subsection (7), in the case of an overpayment or refund,
572 simple interest shall be calculated at the rate of two percentage points above the federal
573 short-term rate; or
574 (b) in the case of an underpayment, deficiency, or delinquency, simple interest shall be
575 calculated at the rate of two percentage points above the federal short-term rate.
576 (4) Notwithstanding Subsection (2) or (3), the interest rate applicable to certain
577 installment sales for purposes of a tax under Chapter 7, Corporate Franchise and Income Taxes,
578 shall be determined in accordance with Section 453A, Internal Revenue Code, as provided in
579 Section [59-7-112](#).
580 (5) (a) Except as provided in Subsection (5)(c), interest may not be allowed on an
581 overpayment of a tax, fee, or charge if the overpayment of the tax, fee, or charge is refunded
582 within:
583 (i) 45 days after the last date prescribed for filing the return with respect to a tax under

584 Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act,
585 if the return is filed electronically; or

586 (ii) 90 days after the last date prescribed for filing the return:

587 (A) with respect to a tax, fee, or charge, except for a tax under Chapter 7, Corporate
588 Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act; or

589 (B) if the return is not filed electronically.

590 (b) Except as provided in Subsection (5)(c), if the return is filed after the last date
591 prescribed for filing the return, interest may not be allowed on the overpayment if the
592 overpayment is refunded within:

593 (i) 45 days after the date the return is filed:

594 (A) with respect to a tax under Chapter 7, Corporate Franchise and Income Taxes, or
595 Chapter 10, Individual Income Tax Act; and

596 (B) if the return is filed electronically; or

597 (ii) 90 days after the date the return is filed:

598 (A) with respect to a tax, fee, or charge, except for a tax under Chapter 7, Corporate
599 Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act; or

600 (B) if the return is not filed electronically.

601 (c) (i) In the case of an amended return, interest on an overpayment shall be allowed:

602 (A) for a time period:

603 (I) that begins on the later of:

604 (Aa) the date the original return was filed; or

605 (Bb) the due date for filing the original return not including any extensions for filing
606 the original return; and

607 (II) that ends on the date the commission receives the amended return; and

608 (B) if the commission does not make a refund of an overpayment under this Subsection
609 (5)(c):

610 (I) if the amended return is with respect to a tax under Chapter 7, Corporate Franchise
611 and Income Taxes, or Chapter 10, Individual Income Tax Act, and is filed electronically,
612 within a 45-day period after the date the commission receives the amended return, for a time
613 period:

614 (Aa) that begins 46 days after the commission receives the amended return; and

615 (Bb) subject to Subsection (5)(c)(ii), that ends on the date that the commission
616 completes processing the refund of the overpayment; or

617 (II) if the amended return is with respect to a tax, fee, or charge except for a tax under
618 Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act,
619 or is not filed electronically, within a 90-day period after the date the commission receives the
620 amended return, for a time period:

621 (Aa) that begins 91 days after the commission receives the amended return; and

622 (Bb) subject to Subsection (5)(c)(ii), that ends on the date that the commission
623 completes processing the refund of the overpayment.

624 (ii) For purposes of Subsection (5)(c)(i)(B)(I)(Bb) or (5)(c)(i)(B)(II)(Bb), interest shall
625 be calculated forward from the preparation date of the refund document to allow for
626 processing.

627 (6) Interest on any underpayment, deficiency, or delinquency of a tax, fee, or charge
628 shall be computed from the time the original return is due, excluding any filing or payment
629 extensions, to the date the payment is received.

630 (7) Interest on a refund relating to a tax, fee, or charge may not be paid on any
631 overpayment that arises from a statute that is determined to be invalid under state or federal
632 law or declared unconstitutional under the constitution of the United States or Utah if the basis
633 for the refund is the retroactive application of a judicial decision upholding the claim of
634 unconstitutionality or the invalidation of a statute.

635 Section 4. Section **59-1-403** is amended to read:

636 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

637 (1) (a) Any of the following may not divulge or make known in any manner any
638 information gained by that person from any return filed with the commission:

639 (i) a tax commissioner;

640 (ii) an agent, clerk, or other officer or employee of the commission; or

641 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
642 town.

643 (b) An official charged with the custody of a return filed with the commission is not
644 required to produce the return or evidence of anything contained in the return in any action or
645 proceeding in any court, except:

646 (i) in accordance with judicial order;
647 (ii) on behalf of the commission in any action or proceeding under:
648 (A) this title; or
649 (B) other law under which persons are required to file returns with the commission;
650 (iii) on behalf of the commission in any action or proceeding to which the commission
651 is a party; or
652 (iv) on behalf of any party to any action or proceeding under this title if the report or
653 facts shown by the return are directly involved in the action or proceeding.
654 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may
655 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
656 pertinent to the action or proceeding.
657 (2) This section does not prohibit:
658 (a) a person or that person's duly authorized representative from receiving a copy of
659 any return or report filed in connection with that person's own tax;
660 (b) the publication of statistics as long as the statistics are classified to prevent the
661 identification of particular reports or returns; and
662 (c) the inspection by the attorney general or other legal representative of the state of the
663 report or return of any taxpayer:
664 (i) who brings action to set aside or review a tax based on the report or return;
665 (ii) against whom an action or proceeding is contemplated or has been instituted under
666 this title; or
667 (iii) against whom the state has an unsatisfied money judgment.
668 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the
669 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
670 Rulemaking Act, provide for a reciprocal exchange of information with:
671 (i) the United States Internal Revenue Service; or
672 (ii) the revenue service of any other state.
673 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and
674 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
675 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
676 other written statements with the federal government, any other state, any of the political

677 subdivisions of another state, or any political subdivision of this state, except as limited by
678 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
679 government grant substantially similar privileges to this state.

680 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and
681 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
682 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
683 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
684 due.

685 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the
686 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
687 requested by the director of the Division of Environmental Response and Remediation, any
688 records, returns, or other information filed with the commission under Chapter 13, Motor and
689 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program
690 participation fee.

691 (e) Notwithstanding Subsection (1), at the request of any person the commission shall
692 provide that person sales and purchase volume data reported to the commission on a report,
693 return, or other information filed with the commission under:

694 (i) Chapter 13, Part 2, Motor Fuel; or

695 (ii) Chapter 13, Part 4, Aviation Fuel.

696 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,
697 as defined in Section 59-22-202, the commission shall report to the manufacturer:

698 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
699 manufacturer and reported to the commission for the previous calendar year under Section
700 59-14-407; and

701 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
702 manufacturer for which a tax refund was granted during the previous calendar year under
703 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

704 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,
705 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
706 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

707 (h) Notwithstanding Subsection (1), the commission may:

708 (i) provide to the Division of Consumer Protection within the Department of
709 Commerce and the attorney general data:

710 (A) reported to the commission under Section 59-14-212; or

711 (B) related to a violation under Section 59-14-211; and

712 (ii) upon request, provide to any person data reported to the commission under
713 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

714 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee
715 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
716 Management and Budget, provide to the committee or office the total amount of revenues
717 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the
718 time period specified by the committee or office.

719 (j) Notwithstanding Subsection (1), the commission shall make the directory required
720 by Section 59-14-603 available for public inspection.

721 (k) Notwithstanding Subsection (1), the commission may share information with
722 federal, state, or local agencies as provided in Subsection 59-14-606(3).

723 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of
724 Recovery Services within the Department of Human Services any relevant information
725 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
726 who has become obligated to the Office of Recovery Services.

727 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of
728 Recovery Services to any other state's child support collection agency involved in enforcing
729 that support obligation.

730 (m) (i) Notwithstanding Subsection (1), upon request from the state court
731 administrator, the commission shall provide to the state court administrator, the name, address,
732 telephone number, county of residence, and Social Security number on resident returns filed
733 under Chapter 10, Individual Income Tax Act.

734 (ii) The state court administrator may use the information described in Subsection
735 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

736 (n) Notwithstanding Subsection (1), the commission shall at the request of a
737 committee, commission, or task force of the Legislature provide to the committee, commission,
738 or task force of the Legislature any information relating to a tax imposed under Chapter 9,

739 Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.

740 (o) (i) As used in this Subsection (3)(o), "office" means the:

741 (A) Office of the Legislative Fiscal Analyst; or

742 (B) Office of Legislative Research and General Counsel.

743 (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(o)(iii),

744 the commission shall at the request of an office provide to the office all information:

745 (A) gained by the commission; and

746 (B) required to be attached to or included in returns filed with the commission.

747 (iii) (A) An office may not request and the commission may not provide to an office a

748 person's:

749 (I) address;

750 (II) name;

751 (III) Social Security number; or

752 (IV) taxpayer identification number.

753 (B) The commission shall in all instances protect the privacy of a person as required by

754 Subsection (3)(o)(iii)(A).

755 (iv) An office may provide information received from the commission in accordance

756 with this Subsection (3)(o) only:

757 (A) as:

758 (I) a fiscal estimate;

759 (II) fiscal note information; or

760 (III) statistical information; and

761 (B) if the information is classified to prevent the identification of a particular return.

762 (v) (A) A person may not request information from an office under Title 63G, Chapter

763 2, Government Records Access and Management Act, or this section, if that office received the

764 information from the commission in accordance with this Subsection (3)(o).

765 (B) An office may not provide to a person that requests information in accordance with

766 Subsection (3)(o)(v)(A) any information other than the information the office provides in

767 accordance with Subsection (3)(o)(iv).

768 (p) Notwithstanding Subsection (1), the commission may provide to the governing

769 board of the agreement or a taxing official of another state, the District of Columbia, the United

770 States, or a territory of the United States:

771 (i) the following relating to an agreement sales and use tax:

772 (A) information contained in a return filed with the commission;

773 (B) information contained in a report filed with the commission;

774 (C) a schedule related to Subsection (3)(p)(i)(A) or (B); or

775 (D) a document filed with the commission; or

776 (ii) a report of an audit or investigation made with respect to an agreement sales and
777 use tax.

778 (q) Notwithstanding Subsection (1), the commission may provide information
779 concerning a taxpayer's state income tax return or state income tax withholding information to
780 the Driver License Division if the Driver License Division:

781 (i) requests the information; and

782 (ii) provides the commission with a signed release form from the taxpayer allowing the
783 Driver License Division access to the information.

784 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah
785 Communications Authority, or a division of the Utah Communications Authority, the
786 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
787 [63H-7a-502](#).

788 (s) Notwithstanding Subsection (1), the commission shall provide to the Utah
789 Educational Savings Plan information related to a resident or nonresident individual's
790 contribution to a Utah Educational Savings Plan account as designated on the resident or
791 nonresident's individual income tax return as provided under Section [59-10-1313](#).

792 (t) Notwithstanding Subsection (1), for the purpose of verifying eligibility under
793 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the
794 Department of Health or its designee with the adjusted gross income of an individual if:

795 (i) an eligibility worker with the Department of Health or its designee requests the
796 information from the commission; and

797 (ii) the eligibility worker has complied with the identity verification and consent
798 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

799 (u) Notwithstanding Subsection (1), the commission may provide to a county, as
800 determined by the commission, information declared on an individual income tax return in

801 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption
802 authorized under Section [59-2-103](#).

803 (v) Notwithstanding Subsection (1), the commission shall provide a report regarding
804 any access line provider that is over 90 days delinquent in payment to the commission of
805 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Emergency Service
806 Charges, to:

807 (A) the board of the Utah Communications Authority created in Section [63H-7a-201](#);
808 and

809 (B) the Public Utilities, Energy, and Technology Interim Committee.

810 (4) (a) Each report and return shall be preserved for at least three years.

811 (b) After the three-year period provided in Subsection (4)(a) the commission may
812 destroy a report or return.

813 (5) (a) Any person who violates this section is guilty of a class A misdemeanor.

814 (b) If the person described in Subsection (5)(a) is an officer or employee of the state,
815 the person shall be dismissed from office and be disqualified from holding public office in this
816 state for a period of five years thereafter.

817 (c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in
818 accordance with Subsection (3)(o)(iii) or a person that requests information in accordance with
819 Subsection (3)(o)(v):

820 (i) is not guilty of a class A misdemeanor; and

821 (ii) is not subject to:

822 (A) dismissal from office in accordance with Subsection (5)(b); or

823 (B) disqualification from holding public office in accordance with Subsection (5)(b).

824 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.
825 Section 5. Section **59-1-1402** is amended to read:

826 **59-1-1402. Definitions.**

827 As used in this part:

828 (1) "Administrative cost" means a fee imposed to cover:

829 (a) the cost of filing;

830 (b) the cost of administering a garnishment;

831 (c) the amount the commission pays to a depository institution in accordance with

832 [~~Title 59, Chapter 1,~~] Part 17, Depository Institution Data Match System and Levy Act; or

833 (d) a cost similar to Subsections (1)(a) through (c) as determined by the commission by
834 rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

835 (2) "Books and records" means the following made available in printed or electronic
836 format:

837 (a) an account;

838 (b) a book;

839 (c) an invoice;

840 (d) a memorandum;

841 (e) a paper;

842 (f) a record; or

843 (g) an item similar to Subsections (2)(a) through (f) as determined by the commission
844 by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

845 (3) "Deficiency" means:

846 (a) the amount by which a tax, fee, or charge exceeds the difference between:

847 (i) the sum of:

848 (A) the amount shown as the tax, fee, or charge by a person on the person's return; and

849 (B) any amount previously assessed, or collected without assessment, as a deficiency;

850 and

851 (ii) any amount previously abated, credited, refunded, or otherwise repaid with respect
852 to that tax, fee, or charge; or

853 (b) if a person does not show an amount as a tax, fee, or charge on the person's return,
854 or if a person does not make a return, the amount by which the tax, fee, or charge exceeds:

855 (i) the amount previously assessed, or collected without assessment, as a deficiency;

856 and

857 (ii) any amount previously abated, credited, refunded, or otherwise repaid with respect
858 to that tax, fee, or charge.

859 (4) "Garnishment" means any legal or equitable procedure through which one or more
860 of the following are required to be withheld for payment of an amount a person owes:

861 (a) an asset of the person held by another person; or

862 (b) the earnings of the person.

- 863 (5) "Liability" means the following that a person is required to remit to the
864 commission:
- 865 (a) a tax, fee, or charge;
 - 866 (b) an addition to a tax, fee, or charge;
 - 867 (c) an administrative cost;
 - 868 (d) interest that accrues in accordance with Section 59-1-402; or
 - 869 (e) a penalty that accrues in accordance with Section 59-1-401.
- 870 (6) (a) Subject to Subsection (6)(b), "mathematical error" is as defined in Section
871 6213(g)(2), Internal Revenue Code.
- 872 (b) The reference to Section 6213(g)(2), Internal Revenue Code, in Subsection (6)(a)
873 means:
- 874 (i) the reference to Section 6213(g)(2), Internal Revenue Code, in effect for the taxable
875 year; or
 - 876 (ii) a corresponding or comparable provision of the Internal Revenue Code as
877 amended, redesignated, or reenacted.
- 878 (7) (a) Except as provided in Subsection (7)(b), "tax, fee, or charge" means:
- 879 (i) a tax, fee, or charge the commission administers under:
 - 880 (A) this title;
 - 881 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
 - 882 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
 - 883 (D) Section 19-6-410.5;
 - 884 (E) Section 19-6-714;
 - 885 (F) Section 19-6-805;
 - 886 (G) Section 32B-2-304;
 - 887 (H) Section 34A-2-202;
 - 888 (I) Section 40-6-14; or
 - 889 [~~(J) Section 69-2-5;~~]
 - 890 [~~(K) Section 69-2-5.5; or~~]
 - 891 [~~(L) Section 69-2-5.6; or~~]
 - 892 (J) Title 69, Chapter 2, Part 4, Emergency Service Charges; or
 - 893 (ii) another amount that by statute is administered by the commission.

- 894 (b) "Tax, fee, or charge" does not include a tax, fee, or charge imposed under:
895 (i) Title 41, Chapter 1a, Motor Vehicle Act, except for Section 41-1a-301;
896 (ii) Title 41, Chapter 3, Motor Vehicle Business Regulation Act;
897 (iii) Chapter 2, Property Tax Act;
898 (iv) Chapter 3, Tax Equivalent Property Act;
899 (v) Chapter 4, Privilege Tax; or
900 (vi) Chapter 13, Part 5, Interstate Agreements.

- 901 (8) "Transferee" means:
902 (a) a devisee;
903 (b) a distributee;
904 (c) a donee;
905 (d) an heir;
906 (e) a legatee; or
907 (f) a person similar to Subsections (8)(a) through (e) as determined by the commission
908 by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

909 Section 6. Section 59-12-107 is amended to read:

910 **59-12-107. Definitions -- Collection, remittance, and payment of tax by sellers or**
911 **other persons -- Returns -- Reports -- Direct payment by purchaser of vehicle -- Other**
912 **liability for collection -- Rulemaking authority -- Credits -- Treatment of bad debt --**
913 **Penalties and interest.**

- 914 (1) As used in this section:
915 (a) "Ownership" means direct ownership or indirect ownership through a parent,
916 subsidiary, or affiliate.
917 (b) "Related seller" means a seller that:
918 (i) meets one or more of the criteria described in Subsection (2)(a)(i); and
919 (ii) delivers tangible personal property, a service, or a product transferred electronically
920 that is sold:
921 (A) by a seller that does not meet one or more of the criteria described in Subsection
922 (2)(a)(i); and
923 (B) to a purchaser in the state.
924 (c) "Substantial ownership interest" means an ownership interest in a business entity if

925 that ownership interest is greater than the degree of ownership of equity interest specified in 15
926 U.S.C. Sec. 78p, with respect to a person other than a director or an officer.

927 (2) (a) Except as provided in Subsection (2)(e), Section [59-12-107.1](#), or Section
928 [59-12-123](#), and subject to Subsection (2)(f), each seller shall pay or collect and remit the sales
929 and use taxes imposed by this chapter if within this state the seller:

930 (i) has or utilizes:

931 (A) an office;

932 (B) a distribution house;

933 (C) a sales house;

934 (D) a warehouse;

935 (E) a service enterprise; or

936 (F) a place of business similar to Subsections (2)(a)(i)(A) through (E);

937 (ii) maintains a stock of goods;

938 (iii) regularly solicits orders, regardless of whether or not the orders are accepted in the
939 state, unless the seller's only activity in the state is:

940 (A) advertising; or

941 (B) solicitation by:

942 (I) direct mail;

943 (II) electronic mail;

944 (III) the Internet;

945 (IV) telecommunications service; or

946 (V) a means similar to Subsection (2)(a)(iii)(A) or (B);

947 (iv) regularly engages in the delivery of property in the state other than by:

948 (A) common carrier; or

949 (B) United States mail; or

950 (v) regularly engages in an activity directly related to the leasing or servicing of
951 property located within the state.

952 (b) A seller is considered to be engaged in the business of selling tangible personal
953 property, a service, or a product transferred electronically for use in the state, and shall pay or
954 collect and remit the sales and use taxes imposed by this chapter if:

955 (i) the seller holds a substantial ownership interest in, or is owned in whole or in

956 substantial part by, a related seller; and

957 (ii) (A) the seller sells the same or a substantially similar line of products as the related
958 seller and does so under the same or a substantially similar business name; or

959 (B) the place of business described in Subsection (2)(a)(i) of the related seller or an in
960 state employee of the related seller is used to advertise, promote, or facilitate sales by the seller
961 to a purchaser.

962 (c) A seller that does not meet one or more of the criteria provided for in Subsection
963 (2)(a) or is not a seller required to pay or collect and remit sales and use taxes under Subsection
964 (2)(b):

965 (i) except as provided in Subsection (2)(c)(ii), may voluntarily:

966 (A) collect a tax on a transaction described in Subsection 59-12-103(1); and

967 (B) remit the tax to the commission as provided in this part; or

968 (ii) notwithstanding Subsection (2)(c)(i), shall collect a tax on a transaction described
969 in Subsection 59-12-103(1) if Section 59-12-103.1 requires the seller to collect the tax.

970 (d) The collection and remittance of a tax under this chapter by a seller that is
971 registered under the agreement may not be used as a factor in determining whether that seller is
972 required by Subsection (2) to:

973 (i) pay a tax, fee, or charge under:

974 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

975 (B) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

976 (C) Section 19-6-714;

977 (D) Section 19-6-805;

978 [~~(E) Section 69-2-5;~~]

979 [~~(F) Section 69-2-5.5;~~]

980 [~~(G) Section 69-2-5.6; or~~]

981 (E) Title 69, Chapter 2, Part 4, Emergency Service Charges; or

982 [~~(H)~~] (F) this title; or

983 (ii) collect and remit a tax, fee, or charge under:

984 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

985 (B) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

986 (C) Section 19-6-714;

987 (D) Section 19-6-805;
988 [~~(E) Section 69-2-5;~~]
989 [~~(F) Section 69-2-5.5;~~]
990 [~~(G) Section 69-2-5.6; or~~]
991 (E) Title 69, Chapter 2, Part 4, Emergency Service Charges; or
992 [~~(H)~~] (F) this title.

993 (e) A person shall pay a use tax imposed by this chapter on a transaction described in
994 Subsection 59-12-103(1) if:

995 (i) the seller did not collect a tax imposed by this chapter on the transaction; and
996 (ii) the person:

997 (A) stores the tangible personal property or product transferred electronically in the
998 state;

999 (B) uses the tangible personal property or product transferred electronically in the state;

1000 or

1001 (C) consumes the tangible personal property or product transferred electronically in the
1002 state.

1003 (f) The ownership of property that is located at the premises of a printer's facility with
1004 which the retailer has contracted for printing and that consists of the final printed product,
1005 property that becomes a part of the final printed product, or copy from which the printed
1006 product is produced, shall not result in the retailer being considered to have or maintain an
1007 office, distribution house, sales house, warehouse, service enterprise, or other place of
1008 business, or to maintain a stock of goods, within this state.

1009 (3) (a) Except as provided in Section 59-12-107.1, a tax under this chapter shall be
1010 collected from a purchaser.

1011 (b) A seller may not collect as tax an amount, without regard to fractional parts of one
1012 cent, in excess of the tax computed at the rates prescribed by this chapter.

1013 (c) (i) Each seller shall:

1014 (A) give the purchaser a receipt for the tax collected; or

1015 (B) bill the tax as a separate item and declare the name of this state and the seller's
1016 sales and use tax license number on the invoice for the sale.

1017 (ii) The receipt or invoice is prima facie evidence that the seller has collected the tax

1018 and relieves the purchaser of the liability for reporting the tax to the commission as a
1019 consumer.

1020 (d) A seller is not required to maintain a separate account for the tax collected, but is
1021 considered to be a person charged with receipt, safekeeping, and transfer of public money.

1022 (e) Taxes collected by a seller pursuant to this chapter shall be held in trust for the
1023 benefit of the state and for payment to the commission in the manner and at the time provided
1024 for in this chapter.

1025 (f) If any seller, during any reporting period, collects as a tax an amount in excess of
1026 the lawful state and local percentage of total taxable sales allowed under this chapter, the seller
1027 shall remit to the commission the full amount of the tax imposed under this chapter, plus any
1028 excess.

1029 (g) If the accounting methods regularly employed by the seller in the transaction of the
1030 seller's business are such that reports of sales made during a calendar month or quarterly period
1031 will impose unnecessary hardships, the commission may accept reports at intervals that will, in
1032 the commission's opinion, better suit the convenience of the taxpayer or seller and will not
1033 jeopardize collection of the tax.

1034 (h) (i) For a purchase paid with specie legal tender as defined in Section [59-1-1501.1](#),
1035 and until such time as the commission accepts specie legal tender for the payment of a tax
1036 under this chapter, if the commission requires a seller to remit a tax under this chapter in legal
1037 tender other than specie legal tender, the seller shall state on the seller's books and records and
1038 on an invoice, bill of sale, or similar document provided to the purchaser:

1039 (A) the purchase price in specie legal tender and in the legal tender the seller is
1040 required to remit to the commission;

1041 (B) subject to Subsection (3)(h)(ii), the amount of tax due under this chapter in specie
1042 legal tender and in the legal tender the seller is required to remit to the commission;

1043 (C) the tax rate under this chapter applicable to the purchase; and

1044 (D) the date of the purchase.

1045 (ii) (A) Subject to Subsection (3)(h)(ii)(B), for purposes of determining the amount of
1046 tax due under Subsection (3)(h)(i), a seller shall use the most recent London fixing price for the
1047 specie legal tender the purchaser paid.

1048 (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1049 commission may make rules for determining the amount of tax due under Subsection (3)(h)(i)
1050 if the London fixing price is not available for a particular day.

1051 (4) (a) Except as provided in Subsections (5) through (7) and Section 59-12-108, the
1052 sales or use tax imposed by this chapter is due and payable to the commission quarterly on or
1053 before the last day of the month next succeeding each calendar quarterly period.

1054 (b) (i) Each seller shall, on or before the last day of the month next succeeding each
1055 calendar quarterly period, file with the commission a return for the preceding quarterly period.

1056 (ii) The seller shall remit with the return under Subsection (4)(b)(i) the amount of the
1057 tax required under this chapter to be collected or paid for the period covered by the return.

1058 (c) Except as provided in Subsection (5)(c), a return shall contain information and be in
1059 a form the commission prescribes by rule.

1060 (d) (i) Subject to Subsection (4)(d)(ii), the sales tax as computed in the return shall be
1061 based on the total nonexempt sales made during the period for which the return is filed,
1062 including both cash and charge sales.

1063 (ii) For a sale that includes the delivery or installation of tangible personal property at a
1064 location other than a seller's place of business described in Subsection (2)(a)(i), if the delivery
1065 or installation is separately stated on an invoice or receipt, a seller may compute the tax due on
1066 the sale for purposes of Subsection (4)(d)(i) based on the amount the seller receives for that
1067 sale during each period for which the seller receives payment for the sale.

1068 (e) (i) The use tax as computed in the return shall be based on the total amount of
1069 purchases for storage, use, or other consumption in this state made during the period for which
1070 the return is filed, including both cash and charge purchases.

1071 (ii) (A) As used in this Subsection (4)(e)(ii), "qualifying purchaser" means a purchaser
1072 who is required to remit taxes under this chapter, but is not required to remit taxes monthly in
1073 accordance with Section 59-12-108, and who converts tangible personal property into real
1074 property.

1075 (B) Subject to Subsections (4)(e)(ii)(C) and (D), a qualifying purchaser may remit the
1076 taxes due under this chapter on tangible personal property for which the qualifying purchaser
1077 claims an exemption as allowed under Subsection 59-12-104(23) or (25) based on the period in
1078 which the qualifying purchaser receives payment, in accordance with Subsection (4)(e)(ii)(C),
1079 for the conversion of the tangible personal property into real property.

1080 (C) A qualifying purchaser remitting taxes due under this chapter in accordance with
1081 Subsection (4)(e)(ii)(B) shall remit an amount equal to the total amount of tax due on the
1082 qualifying purchaser's purchase of the tangible personal property that was converted into real
1083 property multiplied by a fraction, the numerator of which is the payment received in the period
1084 for the qualifying purchaser's sale of the tangible personal property that was converted into real
1085 property and the denominator of which is the entire sales price for the qualifying purchaser's
1086 sale of the tangible personal property that was converted into real property.

1087 (D) A qualifying purchaser may remit taxes due under this chapter in accordance with
1088 this Subsection (4)(e)(ii) only if the books and records that the qualifying purchaser keeps in
1089 the qualifying purchaser's regular course of business identify by reasonable and verifiable
1090 standards that the tangible personal property was converted into real property.

1091 (f) (i) Subject to Subsection (4)(f)(ii) and in accordance with Title 63G, Chapter 3,
1092 Utah Administrative Rulemaking Act, the commission may by rule extend the time for making
1093 returns and paying the taxes.

1094 (ii) An extension under Subsection (4)(f)(i) may not be for more than 90 days.

1095 (g) The commission may require returns and payment of the tax to be made for other
1096 than quarterly periods if the commission considers it necessary in order to ensure the payment
1097 of the tax imposed by this chapter.

1098 (h) (i) The commission may require a seller that files a simplified electronic return with
1099 the commission to file an additional electronic report with the commission.

1100 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1101 commission may make rules providing:

1102 (A) the information required to be included in the additional electronic report described
1103 in Subsection (4)(h)(i); and

1104 (B) one or more due dates for filing the additional electronic report described in
1105 Subsection (4)(h)(i).

1106 (5) (a) As used in this Subsection (5) and Subsection (6)(b), "remote seller" means a
1107 seller that is:

1108 (i) registered under the agreement;

1109 (ii) described in Subsection (2)(c); and

1110 (iii) not a:

- 1111 (A) model 1 seller;
- 1112 (B) model 2 seller; or
- 1113 (C) model 3 seller.
- 1114 (b) (i) Except as provided in Subsection (5)(b)(ii), a tax a remote seller collects in
- 1115 accordance with Subsection (2)(c) is due and payable:
- 1116 (A) to the commission;
- 1117 (B) annually; and
- 1118 (C) on or before the last day of the month immediately following the last day of each
- 1119 calendar year.
- 1120 (ii) The commission may require that a tax a remote seller collects in accordance with
- 1121 Subsection (2)(c) be due and payable:
- 1122 (A) to the commission; and
- 1123 (B) on the last day of the month immediately following any month in which the seller
- 1124 accumulates a total of at least \$1,000 in agreement sales and use tax.
- 1125 (c) (i) If a remote seller remits a tax to the commission in accordance with Subsection
- 1126 (5)(b), the remote seller shall file a return:
- 1127 (A) with the commission;
- 1128 (B) with respect to the tax;
- 1129 (C) containing information prescribed by the commission; and
- 1130 (D) on a form prescribed by the commission.
- 1131 (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1132 commission shall make rules prescribing:
- 1133 (A) the information required to be contained in a return described in Subsection
- 1134 (5)(c)(i); and
- 1135 (B) the form described in Subsection (5)(c)(i)(D).
- 1136 (d) A tax a remote seller collects in accordance with this Subsection (5) shall be
- 1137 calculated on the basis of the total amount of taxable transactions under Subsection
- 1138 [59-12-103\(1\)](#) the remote seller completes, including:
- 1139 (i) a cash transaction; and
- 1140 (ii) a charge transaction.
- 1141 (6) (a) Except as provided in Subsection (6)(b), a tax a seller that files a simplified

1142 electronic return collects in accordance with this chapter is due and payable:

1143 (i) monthly on or before the last day of the month immediately following the month for
1144 which the seller collects a tax under this chapter; and

1145 (ii) for the month for which the seller collects a tax under this chapter.

1146 (b) A tax a remote seller that files a simplified electronic return collects in accordance
1147 with this chapter is due and payable as provided in Subsection (5).

1148 (7) (a) On each vehicle sale made by other than a regular licensed vehicle dealer, the
1149 purchaser shall pay the sales or use tax directly to the commission if the vehicle is subject to
1150 titling or registration under the laws of this state.

1151 (b) The commission shall collect the tax described in Subsection (7)(a) when the
1152 vehicle is titled or registered.

1153 (8) If any sale of tangible personal property or any other taxable transaction under
1154 Subsection 59-12-103(1), is made by a wholesaler to a retailer, the wholesaler is not
1155 responsible for the collection or payment of the tax imposed on the sale and the retailer is
1156 responsible for the collection or payment of the tax imposed on the sale if:

1157 (a) the retailer represents that the personal property is purchased by the retailer for
1158 resale; and

1159 (b) the personal property is not subsequently resold.

1160 (9) If any sale of property or service subject to the tax is made to a person prepaying
1161 sales or use tax in accordance with Title 63M, Chapter 5, Resource Development Act, or to a
1162 contractor or subcontractor of that person, the person to whom such payment or consideration
1163 is payable is not responsible for the collection or payment of the sales or use tax and the person
1164 prepaying the sales or use tax is responsible for the collection or payment of the sales or use tax
1165 if the person prepaying the sales or use tax represents that the amount prepaid as sales or use
1166 tax has not been fully credited against sales or use tax due and payable under the rules
1167 promulgated by the commission.

1168 (10) (a) For purposes of this Subsection (10):

1169 (i) Except as provided in Subsection (10)(a)(ii), "bad debt" is as defined in Section
1170 166, Internal Revenue Code.

1171 (ii) Notwithstanding Subsection (10)(a)(i), "bad debt" does not include:

1172 (A) an amount included in the purchase price of tangible personal property, a product

1173 transferred electronically, or a service that is:

1174 (I) not a transaction described in Subsection 59-12-103(1); or

1175 (II) exempt under Section 59-12-104;

1176 (B) a financing charge;

1177 (C) interest;

1178 (D) a tax imposed under this chapter on the purchase price of tangible personal

1179 property, a product transferred electronically, or a service;

1180 (E) an uncollectible amount on tangible personal property or a product transferred

1181 electronically that:

1182 (I) is subject to a tax under this chapter; and

1183 (II) remains in the possession of a seller until the full purchase price is paid;

1184 (F) an expense incurred in attempting to collect any debt; or

1185 (G) an amount that a seller does not collect on repossessed property.

1186 (b) (i) To the extent an amount remitted in accordance with Subsection (4)(d) later

1187 becomes bad debt, a seller may deduct the bad debt from the total amount from which a tax

1188 under this chapter is calculated on a return.

1189 (ii) A qualifying purchaser, as defined in Subsection (4)(e)(ii)(A), may deduct from the

1190 total amount of taxes due under this chapter the amount of tax the qualifying purchaser paid on

1191 the qualifying purchaser's purchase of tangible personal property converted into real property to

1192 the extent that:

1193 (A) tax was remitted in accordance with Subsection (4)(e) on that tangible personal

1194 property converted into real property;

1195 (B) the qualifying purchaser's sale of that tangible personal property converted into real

1196 property later becomes bad debt; and

1197 (C) the books and records that the qualifying purchaser keeps in the qualifying

1198 purchaser's regular course of business identify by reasonable and verifiable standards that the

1199 tangible personal property was converted into real property.

1200 (c) A seller may file a refund claim with the commission if:

1201 (i) the amount of bad debt for the time period described in Subsection (10)(e) exceeds

1202 the amount of the seller's sales that are subject to a tax under this chapter for that same time

1203 period; and

- 1204 (ii) as provided in Section 59-1-1410.
- 1205 (d) A bad debt deduction under this section may not include interest.
- 1206 (e) A bad debt may be deducted under this Subsection (10) on a return for the time
- 1207 period during which the bad debt:
- 1208 (i) is written off as uncollectible in the seller's books and records; and
- 1209 (ii) would be eligible for a bad debt deduction:
- 1210 (A) for federal income tax purposes; and
- 1211 (B) if the seller were required to file a federal income tax return.
- 1212 (f) If a seller recovers any portion of bad debt for which the seller makes a deduction or
- 1213 claims a refund under this Subsection (10), the seller shall report and remit a tax under this
- 1214 chapter:
- 1215 (i) on the portion of the bad debt the seller recovers; and
- 1216 (ii) on a return filed for the time period for which the portion of the bad debt is
- 1217 recovered.
- 1218 (g) For purposes of reporting a recovery of a portion of bad debt under Subsection
- 1219 (10)(f), a seller shall apply amounts received on the bad debt in the following order:
- 1220 (i) in a proportional amount:
- 1221 (A) to the purchase price of the tangible personal property, product transferred
- 1222 electronically, or service; and
- 1223 (B) to the tax due under this chapter on the tangible personal property, product
- 1224 transferred electronically, or service; and
- 1225 (ii) to:
- 1226 (A) interest charges;
- 1227 (B) service charges; and
- 1228 (C) other charges.
- 1229 (h) A seller's certified service provider may make a deduction or claim a refund for bad
- 1230 debt on behalf of the seller:
- 1231 (i) in accordance with this Subsection (10); and
- 1232 (ii) if the certified service provider credits or refunds the entire amount of the bad debt
- 1233 deduction or refund to the seller.
- 1234 (i) A seller may allocate bad debt among the states that are members of the agreement

1235 if the seller's books and records support that allocation.

1236 (11) (a) A seller may not, with intent to evade any tax, fail to timely remit the full
1237 amount of tax required by this chapter.

1238 (b) A violation of this section is punishable as provided in Section 59-1-401.

1239 (c) Each person who fails to pay any tax to the state or any amount of tax required to be
1240 paid to the state, except amounts determined to be due by the commission under Chapter 1,
1241 Part 14, Assessment, Collections, and Refunds Act, or Section 59-12-111, within the time
1242 required by this chapter, or who fails to file any return as required by this chapter, shall pay, in
1243 addition to the tax, penalties and interest as provided in Sections 59-1-401 and 59-1-402.

1244 (d) For purposes of prosecution under this section, each quarterly tax period in which a
1245 seller, with intent to evade any tax, collects a tax and fails to timely remit the full amount of the
1246 tax required to be remitted, constitutes a separate offense.

1247 Section 7. Section 59-12-108 is amended to read:

1248 **59-12-108. Monthly payment -- Amount of tax a seller may retain -- Penalty --**
1249 **Certain amounts allocated to local taxing jurisdictions.**

1250 (1) (a) Notwithstanding Section 59-12-107, a seller that has a tax liability under this
1251 chapter of \$50,000 or more for the previous calendar year shall:

1252 (i) file a return with the commission:

1253 (A) monthly on or before the last day of the month immediately following the month
1254 for which the seller collects a tax under this chapter; and

1255 (B) for the month for which the seller collects a tax under this chapter; and

1256 (ii) except as provided in Subsection (1)(b), remit with the return required by
1257 Subsection (1)(a)(i) the amount the person is required to remit to the commission for each tax,
1258 fee, or charge described in Subsection (1)(c):

1259 (A) if that seller's tax liability under this chapter for the previous calendar year is less
1260 than \$96,000, by any method permitted by the commission; or

1261 (B) if that seller's tax liability under this chapter for the previous calendar year is
1262 \$96,000 or more, by electronic funds transfer.

1263 (b) A seller shall remit electronically with the return required by Subsection (1)(a)(i)
1264 the amount the seller is required to remit to the commission for each tax, fee, or charge
1265 described in Subsection (1)(c) if that seller:

- 1266 (i) is required by Section 59-12-107 to file the return electronically; or
1267 (ii) (A) is required to collect and remit a tax under Section 59-12-107; and
1268 (B) files a simplified electronic return.
1269 (c) Subsections (1)(a) and (b) apply to the following taxes, fees, or charges:
1270 (i) a tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
1271 (ii) a fee under Section 19-6-714;
1272 (iii) a fee under Section 19-6-805;
1273 (iv) a charge under [~~Section 69-2-5;~~] Title 69, Chapter 2, Part 4, Emergency Service
1274 Charges; or
1275 [~~(v) a charge under Section 69-2-5.5;~~]
1276 [~~(vi) a charge under Section 69-2-5.6; or~~]
1277 [~~(vii)~~] (v) a tax under this chapter.
1278 (d) Notwithstanding Subsection (1)(a)(ii) and in accordance with Title 63G, Chapter 3,
1279 Utah Administrative Rulemaking Act, the commission shall make rules providing for a method
1280 for making same-day payments other than by electronic funds transfer if making payments by
1281 electronic funds transfer fails.
1282 (e) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1283 commission shall establish by rule procedures and requirements for determining the amount a
1284 seller is required to remit to the commission under this Subsection (1).
1285 (2) (a) Except as provided in Subsection (3), a seller subject to Subsection (1) or a
1286 seller described in Subsection (4) may retain each month the amount allowed by this
1287 Subsection (2).
1288 (b) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain
1289 each month 1.31% of any amounts the seller is required to remit to the commission:
1290 (i) for a transaction described in Subsection 59-12-103(1) that is subject to a state tax
1291 and a local tax imposed in accordance with the following, for the month for which the seller is
1292 filing a return in accordance with Subsection (1):
1293 (A) Subsection 59-12-103(2)(a);
1294 (B) Subsection 59-12-103(2)(b); and
1295 (C) Subsection 59-12-103(2)(d); and
1296 (ii) for an agreement sales and use tax.

1297 (c) (i) A seller subject to Subsection (1) or a seller described in Subsection (4) may
1298 retain each month the amount calculated under Subsection (2)(c)(ii) for a transaction described
1299 in Subsection 59-12-103(1) that is subject to the state tax and the local tax imposed in
1300 accordance with Subsection 59-12-103(2)(c).

1301 (ii) For purposes of Subsection (2)(c)(i), the amount a seller may retain is an amount
1302 equal to the sum of:

1303 (A) 1.31% of any amounts the seller is required to remit to the commission for:

1304 (I) the state tax and the local tax imposed in accordance with Subsection

1305 59-12-103(2)(c);

1306 (II) the month for which the seller is filing a return in accordance with Subsection (1);

1307 and

1308 (III) an agreement sales and use tax; and

1309 (B) 1.31% of the difference between:

1310 (I) the amounts the seller would have been required to remit to the commission:

1311 (Aa) in accordance with Subsection 59-12-103(2)(a) if the transaction had been subject
1312 to the state tax and the local tax imposed in accordance with Subsection 59-12-103(2)(a);

1313 (Bb) for the month for which the seller is filing a return in accordance with Subsection
1314 (1); and

1315 (Cc) for an agreement sales and use tax; and

1316 (II) the amounts the seller is required to remit to the commission for:

1317 (Aa) the state tax and the local tax imposed in accordance with Subsection

1318 59-12-103(2)(c);

1319 (Bb) the month for which the seller is filing a return in accordance with Subsection (1);

1320 and

1321 (Cc) an agreement sales and use tax.

1322 (d) A seller subject to Subsection (1) or a seller described in Subsection (4) may retain
1323 each month 1% of any amounts the seller is required to remit to the commission:

1324 (i) for the month for which the seller is filing a return in accordance with Subsection
1325 (1); and

1326 (ii) under:

1327 (A) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

1328 (B) Subsection 59-12-603(1)(a)(i)(A); or

1329 (C) Subsection 59-12-603(1)(a)(i)(B).

1330 (3) A state government entity that is required to remit taxes monthly in accordance
1331 with Subsection (1) may not retain any amount under Subsection (2).

1332 (4) A seller that has a tax liability under this chapter for the previous calendar year of
1333 less than \$50,000 may:

1334 (a) voluntarily meet the requirements of Subsection (1); and

1335 (b) if the seller voluntarily meets the requirements of Subsection (1), retain the
1336 amounts allowed by Subsection (2).

1337 (5) (a) Subject to Subsections (5)(b) through (d), a seller that voluntarily collects and
1338 remits a tax in accordance with Subsection 59-12-107(2)(c)(i) may retain an amount equal to
1339 18% of any amounts the seller would otherwise remit to the commission:

1340 (i) if the seller obtains a license under Section 59-12-106 for the first time on or after
1341 January 1, 2014; and

1342 (ii) for:

1343 (A) an agreement sales and use tax; and

1344 (B) the time period for which the seller files a return in accordance with this section.

1345 (b) If a seller retains an amount under this Subsection (5), the seller may not retain any
1346 other amount under this section.

1347 (c) If a seller retains an amount under this Subsection (5), the commission may require
1348 the seller to file a return by:

1349 (i) electronic means; or

1350 (ii) a means other than electronic means.

1351 (d) A seller may not retain an amount under this Subsection (5) if the seller is required
1352 to collect or remit a tax under this section in accordance with Section 59-12-103.1.

1353 (6) Penalties for late payment shall be as provided in Section 59-1-401.

1354 (7) (a) Except as provided in Subsection (7)(c), for any amounts required to be remitted
1355 to the commission under this part, the commission shall each month calculate an amount equal
1356 to the difference between:

1357 (i) the total amount retained for that month by all sellers had the percentages listed
1358 under Subsections (2)(b) and (2)(c)(ii) been 1.5%; and

1359 (ii) the total amount retained for that month by all sellers at the percentages listed
1360 under Subsections (2)(b) and (2)(c)(ii).

1361 (b) The commission shall each month allocate the amount calculated under Subsection
1362 (7)(a) to each county, city, and town on the basis of the proportion of agreement sales and use
1363 tax that the commission distributes to each county, city, and town for that month compared to
1364 the total agreement sales and use tax that the commission distributes for that month to all
1365 counties, cities, and towns.

1366 (c) The amount the commission calculates under Subsection (7)(a) may not include an
1367 amount collected from a tax that:

1368 (i) the state imposes within a county, city, or town, including the unincorporated area
1369 of a county; and

1370 (ii) is not imposed within the entire state.

1371 Section 8. Section **59-12-128** is amended to read:

1372 **59-12-128. Amnesty.**

1373 (1) As used in this section, "amnesty" means that a seller is not required to pay the
1374 following amounts that the seller would otherwise be required to pay:

1375 (a) a tax, fee, or charge under:

1376 (i) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

1377 (ii) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

1378 (iii) Section [19-6-714](#);

1379 (iv) Section [19-6-805](#);

1380 (v) Chapter 26, Multi-Channel Video or Audio Service Tax Act;

1381 [~~(vi) Section [69-2-5](#);~~]

1382 [~~(vii) Section [69-2-5.5](#);~~]

1383 [~~(viii) Section [69-2-5.6](#); or~~]

1384 (vi) Title 69, Chapter 2, Part 4, Emergency Service Charges; or

1385 [~~(ix)~~] (vii) this chapter;

1386 (b) a penalty on a tax, fee, or charge described in Subsection (1)(a); or

1387 (c) interest on a tax, fee, or charge described in Subsection (1)(a).

1388 (2) (a) Except as provided in Subsections (2)(b) and (3) and subject to Subsections (4)

1389 and (5), the commission shall grant a seller amnesty if the seller:

- 1390 (i) obtains a license under Section 59-12-106; and
1391 (ii) is registered under the agreement.
- 1392 (b) The commission is not required to grant a seller amnesty under this section
1393 beginning 12 months after the date the state becomes a full member under the agreement.
- 1394 (3) A seller may not receive amnesty under this section for a tax, fee, or charge:
1395 (a) the seller collects;
1396 (b) the seller remits to the commission;
1397 (c) that the seller is required to remit to the commission on the seller's purchase; or
1398 (d) arising from a transaction that occurs within a time period that is under audit by the
1399 commission if:
1400 (i) the seller receives notice of the commencement of the audit prior to obtaining a
1401 license under Section 59-12-106; and
1402 (ii) (A) the audit described in Subsection (3)(d)(i) is not complete; or
1403 (B) the seller has not exhausted all administrative and judicial remedies in connection
1404 with the audit described in Subsection (3)(d)(i).
- 1405 (4) (a) Except as provided in Subsection (4)(b), amnesty the commission grants to a
1406 seller under this section:
1407 (i) applies to the time period during which the seller is not licensed under Section
1408 59-12-106; and
1409 (ii) remains in effect if, for a period of three years, the seller:
1410 (A) remains registered under the agreement;
1411 (B) collects a tax, fee, or charge on a transaction subject to a tax, fee, or charge
1412 described in Subsection (1)(a); and
1413 (C) remits to the commission the taxes, fees, and charges the seller collects in
1414 accordance with Subsection (4)(a)(ii)(B).
- 1415 (b) The commission may not grant a seller amnesty under this section if, with respect
1416 to a tax, fee, or charge for which the seller would otherwise be granted amnesty under this
1417 section, the seller commits:
1418 (i) fraud; or
1419 (ii) an intentional misrepresentation of a material fact.
- 1420 (5) (a) If a seller does not meet a requirement of Subsection (4)(a)(ii), the commission

1421 shall require the seller to pay the amounts described in Subsection (1) that the seller would
1422 have otherwise been required to pay.

1423 (b) Notwithstanding Section 59-1-1410, for purposes of requiring a seller to pay an
1424 amount in accordance with Subsection (5)(a), the time period for the commission to make an
1425 assessment under Section 59-1-1410 is extended for a time period beginning on the date the
1426 seller does not meet a requirement of Subsection (4)(a)(ii) and ends three years after that date.

1427 Section 9. Section 63H-7a-102 is amended to read:

1428 **63H-7a-102. Utah Communications Authority -- Purpose.**

1429 [~~The purpose of this~~] (1) This chapter [~~is to establish an independent state agency and a~~
1430 ~~board to administer the creation, administration, and maintenance of~~] establishes the Utah
1431 Communications Authority [~~to provide a public safety communications network, facilities, and~~
1432 ~~911 emergency services on a statewide basis for the benefit and use of public agencies, and~~
1433 ~~state and federal agencies.~~] as an independent state agency.

1434 (2) The Utah Communications Authority shall:

1435 (a) provide administrative and financial support for statewide 911 emergency services;

1436 and

1437 (b) establish and maintain a statewide public safety communications network.

1438 Section 10. Section 63H-7a-103 is amended to read:

1439 **63H-7a-103. Definitions.**

1440 As used in this chapter:

1441 (1) "Association of governments" means an association of political subdivisions of the
1442 state, established pursuant to an interlocal agreement under Title 11, Chapter 13, Interlocal
1443 Cooperation Act.

1444 [~~(1)~~] (2) "Authority" means the Utah Communications Authority [~~, an independent state~~
1445 ~~agency]~~ created in Section 63H-7a-201.

1446 [~~(2)~~] (3) "Board" means the Utah Communications Authority Board created in Section
1447 63H-7a-203.

1448 [~~(3)~~] (4) "Bonds" means bonds, notes, certificates, debentures, contracts, lease purchase
1449 agreements, or other evidences of indebtedness or borrowing issued or incurred by the
1450 authority pursuant to this chapter.

1451 (5) "Dispatch center" means an entity that receives and responds to an emergency or

1452 nonemergency communication transferred to the entity from a public safety answering point.

1453 ~~[(4)]~~ (6) "FirstNet" means the federal First Responder Network Authority [~~created by~~
1454 ~~Congress in the Middle Class Tax Relief and Job Creation Act of 2012]~~ established in 47
1455 U.S.C. Sec. 1424.

1456 ~~[(5)]~~ (7) "Lease" means any lease, lease purchase, sublease, operating, management, or
1457 similar agreement.

1458 ~~[(6)]~~ "Local entity" means a county, city, town, local district, special service district, or
1459 ~~interlocal entity created under Title 11, Chapter 13, Interlocal Cooperation Act.]~~

1460 ~~[(7)]~~ (8) "Member" means a public agency [~~which]~~ that:

1461 (a) adopts a membership resolution to be included within the authority; and

1462 (b) submits an originally executed copy of an authorizing resolution to the authority's
1463 office.

1464 ~~[(8)]~~ "Member representative" means a person or that person's designee appointed by
1465 ~~the governing body of each member.]~~

1466 (9) "Public agency" means any political subdivision of the state [~~including cities,~~
1467 ~~towns, counties, school districts, local districts, and special service districts,]~~ dispatched by a
1468 public safety answering point.

1469 (10) "Public safety answering point" or "PSAP" means an entity that:

1470 (a) receives, as a first point of contact, direct 911 emergency and nonemergency
1471 communications requesting a public safety service;

1472 (b) has a facility with the equipment and staff necessary to receive the communication;

1473 (c) assesses, classifies, and prioritizes the communication; and

1474 (d) [~~transfers]~~ dispatches the communication to the proper responding agency.

1475 (11) "Public safety communications network" means:

1476 (a) a regional or statewide public safety governmental communications network and
1477 related facilities, including real property, improvements, and equipment necessary for the
1478 acquisition, construction, and operation of the services and facilities; and

1479 (b) 911 emergency services, including radio communications, connectivity, and
1480 computer aided dispatch systems.

1481 ~~[(12)]~~ "State" means the state of Utah.]

1482 ~~[(13)]~~ "State representative" means the six appointees of the governor or their designees

1483 ~~and the Utah State Treasurer or his designee.]~~

1484 Section 11. Section **63H-7a-201** is amended to read:

1485 **Part 2. Utah Communications Authority Governance**

1486 **63H-7a-201. Establishment of Utah Communications Authority.**

1487 (1) This part is known as ~~[the]~~ "Utah Communications Authority ~~[and the Board]~~
1488 Governance."

1489 (2) There is established the Utah Communications Authority~~[- formerly known as the~~
1490 ~~Utah Communications Agency Network, which shall assume the operations of the Utah~~
1491 ~~Communications Agency Network and shall perform the functions as provided in this chapter.~~

1492 ~~(3) The Utah Communications Authority is]~~ as an independent state agency and not a division
1493 within any other department of the state.

1494 ~~[(4) The initial offices of the]~~ (3) (a) The authority shall ~~[be]~~ maintain an office in Salt
1495 Lake County~~[- but branches of the office may be established in other areas of the state upon~~
1496 ~~approval of the board].~~

1497 (b) The authority may establish additional branch offices outside of Salt Lake County
1498 with the approval of the board.

1499 Section 12. Section **63H-7a-202** is amended to read:

1500 **63H-7a-202. Powers of the authority.**

1501 The authority ~~[shall have]~~ has the power to:

1502 (1) sue and be sued in ~~[its]~~ the authority's own name;

1503 (2) have an official seal and power to alter that seal at will;

1504 (3) make and execute contracts and all other instruments necessary or convenient for
1505 the performance of ~~[its]~~ the authority's duties and the exercise of ~~[its]~~ the authority's powers
1506 and functions under this chapter, including contracts with private companies licensed under
1507 Title 26, Chapter 8a, Utah Emergency Medical Services System Act;

1508 (4) own, acquire, design, construct, operate, maintain, repair, and dispose of any
1509 portion of a public safety communications network utilizing technology that is fiscally prudent,
1510 upgradable, technologically advanced, redundant, and secure;

1511 (5) borrow money and incur indebtedness;

1512 (6) issue bonds as provided in this chapter;

1513 (7) enter into agreements with public agencies, private entities, the state, and federal

1514 government to provide public safety communications network services on terms and conditions
1515 ~~[it]~~ the authority considers to be in the best interest of ~~[its]~~ the authority's members;

1516 (8) acquire, by gift, grant, purchase, or by exercise of eminent domain, any real
1517 property or personal property in connection with the acquisition and construction of a public
1518 safety communications network and all related facilities and rights-of-way ~~[which it]~~ that the
1519 authority owns, operates, and maintains;

1520 (9) contract with other public agencies, the state, or the federal government to provide
1521 public safety communications network services in excess of those required to meet the needs or
1522 requirements of ~~[its]~~ the authority's members and the state and federal government if:

1523 (a) ~~[it is determined by the board to be]~~ the board determines that contracting is
1524 necessary to accomplish the purposes and realize the benefits of this chapter; and

1525 (b) any excess ~~[is]~~ public safety communications network services resulting from the
1526 contract are sold to other public agencies, the state, or federal government ~~[and is sold]~~ on
1527 terms that assure:

1528 (i) that the excess public safety communications network services will be used only for
1529 the purposes and benefits authorized by the authority under Section 63H-7a-102; and

1530 (ii) that the authority will recoup the cost of providing the excess ~~[service will be~~
1531 ~~received by the authority]~~ public safety communications network services;

1532 (10) provide and maintain the public safety communications network for all state and
1533 local governmental agencies:

1534 (a) within the current authority network for the state and local governmental agencies
1535 that currently subscribe to the authority; and

1536 (b) in a manner that:

1537 (i) promotes high quality, cost effective services; ~~[and]~~

1538 (ii) evaluates the benefits, costs, existing facilities and equipment, and services of
1539 public and private providers; and

1540 (iii) where economically feasible, utilizes existing infrastructure to avoid duplication of
1541 facilities, equipment, and services of providers of communication services~~[-]~~;

1542 (11) maintain ~~[the current]~~ or upgrade VHF and 800 MHz radio networks;

1543 (12) review, approve, disapprove, or revise recommendations regarding the
1544 expenditure of funds ~~[under Sections 69-2-5.5 and 69-2-5.6 that are made by:]~~ disbursed by the

1545 authority under this chapter; and

1546 [~~(a) the 911 Division;~~]

1547 [~~(b) the Radio Network Division; and~~]

1548 [~~(c) the Interoperability Division; and~~]

1549 (13) perform all other duties authorized by this chapter.

1550 Section 13. Section **63H-7a-203** is amended to read:

1551 **63H-7a-203. Board established -- Terms -- Vacancies.**

1552 (1) There is created the ["]Utah Communications Authority Board.["]

1553 (2) The board shall consist of [~~the following individuals, who may not be employed by~~
1554 ~~the authority or any office or division of the authority;~~] nine board members appointed by the
1555 governor with the advice and consent of the Senate and selected as follows:

1556 [~~(a) the member representatives elected as follows:~~]

1557 [~~(i) one representative elected from each county of the first and second class, who:]~~

1558 [~~(A) is in law enforcement, fire service, or a public safety answering point; and~~]

1559 [~~(B) has a leadership position with public safety communication experience;~~]

1560 [~~(ii) one representative elected from each of the seven associations of government~~

1561 ~~who:]~~

1562 [~~(A) is in law enforcement, fire service, or a public safety answering point; and~~]

1563 [~~(B) has a leadership position with public safety communication experience;~~]

1564 [~~(iii) one representative of the Native American tribes elected by the representative of~~
1565 ~~tribal governments listed in Subsection [9-9-104.5\(2\)](#);~~]

1566 [~~(iv) one representative elected by the Utah National Guard;~~]

1567 [~~(v) one representative elected by an association that represents fire chiefs;~~]

1568 [~~(vi) one representative elected by an association that represents sheriffs;~~]

1569 [~~(vii) one representative elected by an association that represents chiefs of police; and~~]

1570 [~~(viii) one member elected by the 911 Advisory Committee created in Section~~

1571 ~~[63H-7a-307](#);~~]

1572 [~~(b) seven state representatives appointed in accordance with Subsection (3); and~~]

1573 [~~(c) two members of the public selected as follows:]~~

1574 [~~(i) one member who:]~~

1575 [~~(A) may not have financial ties to a provider of telecommunication services;~~]

1576 ~~[(B) may not have a relationship to a user of public safety telecommunications~~
1577 ~~services; and]~~

1578 ~~[(C) is selected by the speaker of the House of Representatives; and]~~

1579 ~~[(ii) one member who:]~~

1580 ~~[(A) may not have financial ties to a provider of telecommunication services;]~~

1581 ~~[(B) may not have a relationship to a user of public safety telecommunications~~
1582 ~~services; and]~~

1583 ~~[(C) is selected by the president of the Senate.]~~

1584 ~~[(3)(a)(i) Six of the state representatives shall be appointed by the governor, with two~~
1585 ~~of the positions having an initial term of two years, two having an initial term of three years,~~
1586 ~~and two having an initial term of four years.]~~

1587 ~~[(ii) Successor state representatives shall each serve for a term of four years.]~~

1588 ~~[(iii) The six governor-appointed state representatives shall consist of:]~~

1589 ~~[(A) the executive director of the Utah Department of Transportation or the director's~~
1590 ~~designee;]~~

1591 ~~[(B) the commissioner of public safety or the commissioner's designee;]~~

1592 ~~[(C) the executive director of the Department of Natural Resources or the director's~~
1593 ~~designee;]~~

1594 ~~[(D) the executive director of the Department of Corrections or the director's designee;]~~

1595 ~~[(E) the chief information officer of the Department of Technology Services, or the~~
1596 ~~officer's designee; and]~~

1597 ~~[(F) the executive director of the Department of Health or the director's designee.]~~

1598 ~~[(b) The seventh state representative shall be the Utah State Treasurer or the treasurer's~~
1599 ~~designee.]~~

1600 ~~[(c) A vacancy on the board for a state representative shall be filled for the unexpired~~
1601 ~~term by the director of the department or the director's designee as described in Subsection~~
1602 ~~(3)(a)(iii).]~~

1603 ~~[(d) An employee of the authority may not be a member of the board.]~~

1604 (a) two board members selected by the governor from the state at-large; and

1605 (b) subject to Subsection (3), nine board members selected from individuals nominated
1606 by associations of government that include:

- 1607 (i) one individual nominated by each of:
- 1608 (A) an association of governments that represents Box Elder, Cache, and Rich
- 1609 counties;
- 1610 (B) an association of governments that represents Beaver, Garfield, Iron, Kane, and
- 1611 Washington counties;
- 1612 (C) an association of governments that represents Summit, Utah, and Wasatch
- 1613 counties;
- 1614 (D) an association of governments that represents Juab, Millard, Piute, Sanpete, Sevier,
- 1615 and Wayne counties;
- 1616 (E) an association of governments that represents Carbon, Emery, Grand, and San Juan
- 1617 counties; and
- 1618 (F) an association of governments that represents Daggett, Duchesne, and Uintah
- 1619 counties; and
- 1620 (ii) three members nominated by an association of governments that represents Davis,
- 1621 Weber, Morgan, Salt Lake, and Tooele counties.
- 1622 (3) The governor shall appoint an individual to the board in accordance with
- 1623 Subsection (2)(a) or (b) if the individual:
- 1624 (a) has experience in at least one of the following:
- 1625 (i) law enforcement;
- 1626 (ii) public safety;
- 1627 (iii) fire service;
- 1628 (iv) telecommunications;
- 1629 (v) finance;
- 1630 (vi) management; and
- 1631 (vii) government; and
- 1632 (b) is knowledgeable about public safety in the region of the state served by the
- 1633 association of government that nominated the individual.
- 1634 (4) (a) (i) [~~One-half of the positions for member representatives selected~~] Four of the
- 1635 board members appointed under Subsection (2) shall [have] serve an initial term of two years
- 1636 and [~~one-half of the positions shall have~~] three of the board members appointed under
- 1637 Subsection (2) shall serve an initial term of four years.

1638 ~~[(ii) Successor member representatives of the board shall each serve for a term of four~~
1639 ~~years, so that the term of office for six of the member representatives expires every two years.]~~

1640 ~~[(b) The member representatives of the board shall be removable, with or without~~
1641 ~~cause, by the entity that selected the member. A vacancy on the board for a member~~
1642 ~~representative shall be filled for the unexpired term by the entity the member represents.]~~

1643 (ii) Successor board members shall each serve a term of four years.

1644 (b) (i) The governor may remove a board member without cause.

1645 (ii) If the governor removes a board member who was appointed under Subsection
1646 (2)(b), the governor shall fill the board vacancy by appointing a replacement board member
1647 who is nominated by the association of governments that nominated the removed board
1648 member.

1649 (5) (a) The governor shall, ~~[in accordance with Subsection (5)(b) and]~~ after
1650 consultation with the board, appoint the chair of the board with the consent of the Senate. ~~[The~~
1651 ~~chair shall serve a two-year term and the appointment as chair will automatically extend the~~
1652 ~~term of the board member to coincide with the appointment as chair.]~~

1653 ~~[(b) The governor shall make the initial selection of a chair from one of the members~~
1654 ~~described in Subsection (2). After the initial selection of a chair, the governor shall alternate the~~
1655 ~~selection of the chair between a local member described in Subsection (2)(a) and a state~~
1656 ~~member described in Subsection (2)(b).]~~

1657 ~~[(c) The chair shall serve at the pleasure of the governor.]~~

1658 (b) The governor may appoint a new chair as provided in Subsection (5)(a) at any time,
1659 without cause.

1660 (6) The board shall meet on an as-needed basis and as provided in the bylaws.

1661 ~~[(7) The board shall also elect a vice chair, secretary, and treasurer to perform those~~
1662 ~~functions provided in the bylaws.]~~

1663 (7) (a) The board shall elect one of the board members to serve as vice chair [shall be a
1664 member of the board].

1665 (b) (i) The board may elect a secretary and treasurer [need not be] who are not
1666 members of the board[,-but shall not have voting powers if they are not members of the board].

1667 (ii) If the board elects a secretary or treasurer who is not a member of the board, the
1668 secretary or treasurer does not have voting power.

1669 (c) ~~[The]~~ A separate individual shall hold the offices of chair, vice chair, secretary, and
1670 treasurer [shall be held by separate individuals].

1671 ~~[(8) Each member representative and state representative shall have one vote, including~~
1672 ~~the chair, at all meetings of the board.]~~

1673 (8) Each board member, including the chair, has one vote.

1674 (9) (a) A ~~[constitutional]~~ majority of the members of the board constitutes a quorum.

1675 (b) A vote of a majority of the quorum at any meeting of the board is necessary to take
1676 action on behalf of the board.

1677 (10) A board member may not receive compensation for the member's service on the
1678 board, but may, in accordance with ~~[administrative]~~ rules adopted by the board in accordance
1679 with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, receive:

1680 (a) a per diem at the rate established under Section [63A-3-106](#); and

1681 (b) travel expenses at the rate established under Section [63A-3-107](#).

1682 Section 14. Section **63H-7a-204** is amended to read:

1683 **63H-7a-204. Board -- Powers and duties.**

1684 The board shall:

1685 (1) manage the affairs and business of the authority consistent with this chapter
1686 including adopting bylaws by a majority vote of its members;

1687 (2) appoint an executive director to administer the authority;

1688 (3) receive and act upon reports covering the operations of the public safety
1689 communications network and funds administered by the authority;

1690 (4) ensure that the public safety communications network and funds are administered
1691 according to law;

1692 (5) examine and approve an annual operating budget for the authority;

1693 (6) receive and act upon recommendations of the director;

1694 (7) recommend to the governor and Legislature any necessary or desirable changes in
1695 the statutes governing the public safety communications network;

1696 (8) develop broad policies for the long-term operation of the authority for the
1697 performance of ~~[its]~~ the authority's functions;

1698 ~~[(9) make and execute contracts and other instruments on behalf of the authority,~~
1699 ~~including agreements with members and other entities;]~~

- 1700 (9) authorize the executive director to enter into agreements on behalf of the authority;
1701 (10) authorize the borrowing of money, the incurring of indebtedness, and the issuance
1702 of bonds as provided in this chapter;
- 1703 (11) ~~[adopt rules consistent with this chapter and]~~ provide for the management and
1704 administration of the public safety communications network by rule made in accordance with
1705 Title 63G, Chapter 3, Utah Administrative Rulemaking Act~~[-for the management of the public~~
1706 ~~safety communications network in order to carry out the purposes of this chapter, and perform~~
1707 ~~all other acts necessary for the administration of the public safety communications network];~~
- 1708 (12) exercise the powers and perform the duties conferred on [it] the board by this
1709 chapter;
- 1710 (13) provide for audits of the authority; and
- 1711 (14) establish the following divisions within the authority:
- 1712 (a) 911 Division;
- 1713 (b) Radio Network Division;
- 1714 (c) Interoperability Division; and
- 1715 (d) Administrative Services Division[;].
- 1716 ~~[(15) establish a 911 advisory committee to the 911 Division in accordance with~~
1717 ~~Section 63H-7a-307;]~~
- 1718 ~~[(16) establish one or more advisory committees to the Radio Network Division in~~
1719 ~~accordance with Section 63H-7a-405;]~~
- 1720 ~~[(17) establish one or more advisory committees to the Interoperability Division in~~
1721 ~~accordance with Section 63H-7a-504;]~~
- 1722 ~~[(18) create, maintain and review annually a statewide, comprehensive multi-year~~
1723 ~~strategic plan in consultation with state and local stakeholders, the 911 Advisory Committee~~
1724 ~~created under Section 63H-7a-307, the Radio Network Advisory Committee created under~~
1725 ~~Section 63H-7a-405, and the Interoperability Advisory Committee created under Section~~
1726 ~~63H-7a-504 that:]~~
- 1727 ~~[(a) coordinates the authority's activities and duties in the:]~~
- 1728 ~~[(i) 911 Division;]~~
- 1729 ~~[(ii) Radio Network Division;]~~
- 1730 ~~[(iii) Interoperability Division; and]~~

1731 ~~[(iv) Administrative Services Division; and]~~
 1732 ~~[(b) includes a plan for:]~~
 1733 ~~[(i) the communications network;]~~
 1734 ~~[(ii) developing new systems;]~~
 1735 ~~[(iii) expanding existing systems, including microwave and fiber optics based~~
 1736 ~~systems;]~~
 1737 ~~[(iv) statewide interoperability;]~~
 1738 ~~[(v) statewide coordination; and]~~
 1739 ~~[(vi) FirstNet standards; and]~~
 1740 ~~[(c) the board updates before July 1 of each year;]~~
 1741 ~~[(19) each year, after the board submits the strategic plan described in Subsection (18)~~
 1742 ~~to the Legislature, issue a request for proposals if a request for proposals is necessary to carry~~
 1743 ~~out the strategic plan; and]~~
 1744 ~~[(20) on or before November 30, 2016, and on or before each November 30 thereafter,~~
 1745 ~~submit the state's strategic plan to the Executive Offices and Criminal Justice Appropriations~~
 1746 ~~Subcommittee and the Legislative Management Committee.]~~
 1747 Section 15. Section **63H-7a-205** is amended to read:
 1748 **63H-7a-205. Executive director -- Appointment -- Powers and duties.**
 1749 The executive director shall:
 1750 (1) (a) serve at the pleasure of the board; and
 1751 (b) act as the executive officer of the authority;
 1752 (2) administer the various acts, systems, plans, programs, and functions assigned to the
 1753 office;
 1754 (3) recommend administrative rules and policies to the board~~[, which are within the~~
 1755 ~~authority granted by this title for the administration of the authority];~~
 1756 (4) execute contracts on behalf of the authority;
 1757 ~~[(4)]~~ (5) recommend to the board any changes in ~~[the]~~ statutes affecting the authority;
 1758 ~~[(5)]~~ (6) recommend to the board an annual administrative budget covering
 1759 administration, management, and operations of the ~~[public safety communications network~~
 1760 ~~and, upon approval of the board, direct and control the subsequent expenditures of the budget;]~~
 1761 authority;

- 1762 (7) with board approval, direct and control authority expenditures;
1763 ~~[(6)]~~ (8) within the limitations of the budget, employ [staff] personnel, consultants, a
1764 financial officer, and legal counsel to provide professional services and advice regarding the
1765 administration of the authority; and
1766 ~~[(7)]~~ (9) submit [an annual report, on or before November 1 of each year, to the
1767 Executive Offices and] and make available to the public a report before December of each year
1768 to the board, the executive offices and the Criminal Justice Appropriations Subcommittee, and
1769 the Legislative Management Committee[, which shall be available to the public and shall
1770 include] that includes:
1771 (a) the total aggregate surcharge collected by ~~[local entities in]~~ the state in the last
1772 fiscal year under ~~[Sections 69-2-5 and 69-2-5.6]~~ Title 69, Chapter 2, Part 4, Emergency Service
1773 Charges;
1774 (b) the amount of each disbursement from the restricted accounts~~;~~ described in:
1775 (i) Section 63H-7a-303;
1776 (ii) Section 63H-7a-304; and
1777 (iii) Section 63H-7a-403;
1778 (c) the recipient of each disbursement, ~~[or]~~ the goods and services received,
1779 [describing] and a description of the project [for which money was disbursed, or goods and
1780 services provided] funded by the disbursement;
1781 (d) ~~[the conditions, if any, placed by a division, the authority, the executive director, or~~
1782 ~~the board on]~~ any conditions placed by the authority on the disbursements from a restricted
1783 account;
1784 (e) the anticipated expenditures from the restricted accounts described in this chapter
1785 for the next fiscal year;
1786 (f) the amount of any unexpended funds carried forward;
1787 (g) the goals for implementation of the authority strategic plan and the progress report
1788 of accomplishments and updates to the plan~~;~~ and a progress report of implementation of
1789 statewide 911 emergency services, including:; and
1790 ~~[(i) fund balance or balance sheet from the emergency telephone service fund of each~~
1791 ~~agency that has imposed a levy under Section 69-2-5;]~~
1792 ~~[(ii) a report from each public safety answering point of annual call activity separating~~

1793 ~~wireless and land-based 911 call volumes; and]~~

1794 [(iii)] (h) other relevant justification for ongoing support from the restricted accounts
1795 created by Sections [63H-7a-303](#), [63H-7a-304](#), and [63H-7a-403](#) ~~[, and]~~.

1796 ~~[(h) the anticipated expenditures from the restricted accounts.]~~

1797 Section 16. Section **63H-7a-206** is repealed and reenacted to read:

1798 **63H-7a-206. Strategic plan.**

1799 (1) The authority shall create, maintain and review annually a statewide,
1800 comprehensive multiyear strategic plan in consultation with state and local stakeholders and
1801 the regional advisory committees created in Section [63H-7a-207](#) that:

1802 (a) coordinates the authority's activities and duties in the:

1803 (i) 911 Division;

1804 (ii) Radio Network Division;

1805 (iii) Interoperability Division; and

1806 (iv) Administrative Services Division; and

1807 (b) includes a plan for:

1808 (i) the public safety communications network;

1809 (ii) developing new systems;

1810 (iii) expanding existing systems, including microwave and fiber optics based systems;

1811 (iv) statewide interoperability;

1812 (v) statewide coordination; and

1813 (vi) FirstNet standards.

1814 (2) The executive director shall update the strategic plan described in Subsection (1)
1815 before July 1 of each year.

1816 (3) The executive director shall, before December 1 of each year, report on the strategic
1817 plan described in Subsection (1) to:

1818 (a) the board;

1819 (b) the Executive Offices and Criminal Justice Appropriations Subcommittee; and

1820 (c) the Legislative Management Committee.

1821 (4) The authority shall consider the strategic plan described in Subsection (1) before
1822 spending funds in the restricted accounts created by this chapter.

1823 Section 17. Section **63H-7a-207** is enacted to read:

1824 **63H-7a-207. Regional advisory committees.**

1825 (1) There are established seven regional advisory committees composed of at most 12
1826 members each, with one regional advisory committee each for:

1827 (a) the region composed of Box Elder, Cache, and Rich counties;

1828 (b) the region composed of Beaver, Garfield, Iron, Kane, and Washington counties;

1829 (c) the region composed of Summit, Utah, and Wasatch counties;

1830 (d) the region composed of Juab, Millard, Piute, Sanpete, Sevier, and Wayne counties;

1831 (e) the region composed of Carbon, Emery, Grand, and San Juan counties;

1832 (f) the region composed of Daggett, Duchesne, and Uintah counties; and

1833 (g) the region composed of Davis, Weber, Morgan, Salt Lake, and Tooele counties.

1834 (2) For each regional advisory committee described in Subsection (1), an association of
1835 governments representing the region served by the regional advisory committee shall appoint
1836 members to the regional advisory committee in accordance with Subsection (3).

1837 (3) An association of governments may appoint an individual to a regional advisory
1838 committee if the individual:

1839 (a) is at least one of the following:

1840 (i) a user of:

1841 (A) the statewide public safety communications network; or

1842 (B) a public safety radio system;

1843 (ii) an individual with experience:

1844 (A) in law enforcement;

1845 (B) in fire service; or

1846 (C) at a public safety answering point; or

1847 (iii) an individual in a leadership position that involves public safety communication;

1848 and

1849 (b) is knowledgeable about the region of the state served by the regional advisory
1850 committee.

1851 (4) In addition to the individuals appointed under Subsection (3), each association of
1852 government shall appoint to each regional advisory committee at least one and up to two
1853 individuals that represent the telecommunications industry.

1854 (5) Each regional advisory committee shall review, discuss, and make

1855 recommendations to the executive director regarding:

1856 (a) the public safety communications network;

1857 (b) the interoperability of emergency response systems;

1858 (c) the trends and standards in the public safety industry and in public safety

1859 technology;

1860 (d) the statewide strategic plan described in Section [63H-7a-204](#); and

1861 (e) the development of cooperative partnerships.

1862 (6) Each regional advisory committee shall meet:

1863 (a) as necessary to discuss the items described in Subsection (5); and

1864 (b) no fewer than two times in each year.

1865 (7) Each regional advisory committee shall report to the board:

1866 (a) before September 1 at least once each year regarding:

1867 (i) the regional advisory committee's findings during the year; and

1868 (ii) any recommendations from the regional advisory committee to the board; and

1869 (b) at any board meeting at which the regional advisory committee requests an

1870 opportunity to report to the board.

1871 Section 18. Section **63H-7a-208** is enacted to read:

1872 **63H-7a-208. Operations advisory committee.**

1873 (1) The board shall appoint an operations advisory committee composed of one

1874 representative from each of the following:

1875 (a) an association that represents fire chiefs in the state;

1876 (b) an association that represents police chiefs in the state;

1877 (c) an association that represents sheriffs in the state;

1878 (d) an association that represents public safety answering point professionals in the

1879 state; and

1880 (e) an association that represents public works professionals in the state.

1881 (2) The operations advisory committee shall report to the board:

1882 (a) at least once each year; and

1883 (b) as often as necessary.

1884 Section 19. Section **63H-7a-209** is enacted to read:

1885 **63H-7a-209. Public safety network user fees.**

1886 The board may assess a service fee on a user of the public safety communications
1887 network and systems related to the public safety communications network in an amount
1888 determined in accordance with Section [63J-1-504](#).

1889 Section 20. Section **63H-7a-302** is amended to read:

1890 **63H-7a-302. 911 Division duties and powers.**

1891 (1) The 911 Division shall:

1892 [~~(a) review and make recommendations to the executive director;~~]

1893 [~~(i) regarding:~~]

1894 [~~(A)~~] (a) develop and report to the director minimum standards and best practices for
1895 public safety answering points in the state, including minimum technical, administrative, fiscal,
1896 network, and operational standards [~~for the implementation of unified statewide 911~~
1897 emergency services] for public safety answering points and dispatch centers in the state;

1898 [~~(B)~~] (b) investigate and report to the director on emerging technology; [~~and~~]

1899 [~~(C) expenditures from the restricted accounts created in Section [69-2-5.6](#) by the 911~~
1900 Division on behalf of local public safety answering points in the state, with an emphasis on
1901 efficiencies and coordination in a regional manner;]

1902 [~~(ii) to assure~~] (c) monitor and coordinate the implementation of [a] the unified
1903 statewide 911 emergency services network;

1904 [~~(iii) to establish standards of operation throughout the state; and~~]

1905 [~~(iv) regarding~~] (d) investigate and recommend to the director mapping systems and
1906 technology necessary to implement the unified statewide 911 emergency services network;

1907 [~~(b)~~] (e) prepare and submit to the executive director for approval by the board:

1908 (i) an annual budget for the 911 Division;

1909 (ii) an annual plan for the [~~programs~~] projects funded by the Computer Aided Dispatch
1910 Restricted Account created in Section [63H-7a-303](#) and the Unified Statewide 911 Emergency
1911 Service Account created in Section [63H-7a-304](#); and

1912 (iii) information required by the director to contribute to the comprehensive strategic
1913 plan described in [~~Subsection [63H-7a-204](#)(18)] Section [63H-7a-206](#);~~

1914 [~~(c) assist local Utah public safety answering points with the implementation and~~
1915 coordination of the 911 Division responsibilities as approved by the executive director and the
1916 board;]

1917 ~~[(d) reimburse the state's Automated Geographic Reference Center in the Division of~~
1918 ~~Integrated Technology of the Department of Technology Services, an amount equal to 1 cent~~
1919 ~~per month levied on telecommunications service under Section 69-2-5.6 to enhance and~~
1920 ~~upgrade digital mapping standards for unified statewide 911 emergency service as required by~~
1921 ~~the division; and]~~

1922 ~~[(e) fulfill all other duties imposed on the 911 Division by this chapter.]~~

1923 (f) assist public safety answering points implementing and coordinating the unified
1924 statewide 911 emergency services network; and

1925 (g) coordinate the development of an interoperable computer aided dispatch platform:

1926 (i) for public safety answering points; and

1927 (ii) where needed, to assist public safety answering points with the creation or
1928 integration of the interoperable computer aided dispatch system.

1929 (2) The 911 Division may recommend to the executive director to sell, lease, or
1930 otherwise dispose of equipment or personal property purchased, leased, or belonging to the
1931 authority that is related to funds expended from the ~~[restricted account created in Sections~~
1932 ~~69-2-5.5 and 69-2-5.6]~~ Computer Aided Dispatch Restricted Account created in Section
1933 63H-7a-303 or the Unified Statewide 911 Emergency Service Account, the proceeds from
1934 which shall return to the respective restricted accounts.

1935 (3) The 911 Division may make recommendations to the executive director ~~[to own;~~
1936 ~~operate, or enter into contracts]~~ for the use of the funds expended from the ~~[restricted account~~
1937 ~~created in Section 69-2-5.5]~~ Computer Aided Dispatch Restricted Account created in Section
1938 63H-7a-303.

1939 (4) (a) The 911 Division shall review information regarding:

1940 (i) in aggregate, the number of service subscribers by service type in a political
1941 subdivision;

1942 (ii) network costs;

1943 (iii) public safety answering point costs;

1944 (iv) system engineering information; and

1945 (v) ~~[a]~~ the computer aided dispatch system.

1946 (b) In accordance with Subsection (4)(a) the 911 Division may request:

1947 (i) information as described in Subsection (4)(a)(i) from the State Tax Commission;

1948 and

1949 (ii) information from public safety answering points related to the computer aided
1950 dispatch system.

1951 (c) The information requested by and provided to the 911 Division under Subsection
1952 (4) is a protected record in accordance with Section [63G-2-305](#).

1953 (5) The 911 Division shall recommend to the executive director, for approval by the
1954 board, rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to:

1955 (a) administer the program funded by the Unified Statewide 911 Emergency Service
1956 restricted account created in Section [63H-7a-304](#), including rules that establish the criteria,
1957 standards, technology, and equipment that a public safety answering point [~~in Utah must~~] is
1958 required to adopt in order to qualify for goods or services that are funded from the restricted
1959 account; and

1960 (b) administer the Computer Aided Dispatch Restricted Account created in Section
1961 [63H-7a-303](#), including rules that establish the criteria, standards, technology, and equipment
1962 that a public safety answering point [~~must~~] is required to adopt in order to qualify as a recipient
1963 of goods or services that are funded from the restricted account.

1964 (6) The board may authorize the 911 Division to employ an outside consultant to study
1965 and advise the division on matters related to the 911 Division duties regarding the public safety
1966 communications network.

1967 (7) This section does not expand the authority of the State Tax Commission to request
1968 additional information from a telecommunication service provider.

1969 Section 21. Section [63H-7a-303](#) is amended to read:

1970 **[63H-7a-303. Computer Aided Dispatch Restricted Account -- Creation --](#)**
1971 **Administration -- Permitted uses.**

1972 (1) There is created a restricted account within the General Fund known as the
1973 "Computer Aided Dispatch Restricted Account," consisting of:

1974 [~~(a) proceeds from the fee imposed in Section [69-2-5.5](#);~~]

1975 [~~(b)~~] (a) money appropriated or otherwise made available by the Legislature; and

1976 [~~(c)~~] (b) contributions of money from federal agencies, political subdivisions of the
1977 state, persons, or corporations.

1978 [~~(2) The money in this restricted account shall be used exclusively for the following~~

1979 ~~statewide public purposes:]~~

1980 (2) Subject to this Subsection (2) and appropriations by the Legislature, the authority
1981 may expend funds in the Computer Aided Dispatch Restricted Account for the following
1982 purposes:

1983 (a) enhancing public safety as provided in this chapter; and

1984 (b) creating a shared computer aided dispatch system including:

1985 (i) an interoperable computer aided dispatch platform that will be selected, shared, or
1986 hosted on a statewide or regional basis;

1987 (ii) an interoperable computer aided dispatch platform selected by a county of the first
1988 class, when:

1989 (A) authorized through an interlocal agreement between the county's two primary
1990 public safety answering points; and

1991 (B) the county's computer aided dispatch platform is capable of interfacing with the
1992 platform described in Subsection (2)(b)(i); and

1993 (iii) a statewide computer aided dispatch system data sharing platform to provide
1994 interoperability of systems.

1995 ~~[(3) (a) The 911 Division shall coordinate the development of an interoperable CAD to~~
1996 ~~CAD platform:]~~

1997 ~~[(i) for public safety answering points, and]~~

1998 ~~[(ii) where needed, to assist public safety answering points with the creation or~~
1999 ~~integration of the interoperable computer aided dispatch system.]~~

2000 ~~[(b) The Administrative Services Division shall, in accordance with Section~~
2001 ~~63H-7a-602:]~~

2002 ~~[(i) annually report to the executive director the 911 Division's authorized~~
2003 ~~disbursements from the restricted account;]~~

2004 ~~[(ii) be responsible for the care, custody, safekeeping, collection, and accounting for~~
2005 ~~disbursements; and]~~

2006 ~~[(iii) submit an annual report to the executive director, which shall include:]~~

2007 ~~[(A) the amount of each disbursement from the restricted account;]~~

2008 ~~[(B) the recipient of each disbursement and a description of the project for which~~
2009 ~~money was disbursed;]~~

2010 [~~(C)~~ the conditions, if any, placed by the 911 Division, the board, or the Administrative
2011 Services Division on disbursements from the amount appropriated from the restricted account;]

2012 [~~(D)~~ the planned expenditures from the restricted account for the next fiscal year; and]

2013 [~~(E)~~ the amount of any unexpended funds carried forward.]

2014 [~~(4)(a)~~ The Administrative Services Division may request information from a public
2015 safety answering point as necessary to prepare the report required by this section.]

2016 [~~(b)~~ A recipient of goods or services under this section shall provide the information
2017 requested pursuant to Subsection ~~(4)(a)~~.]

2018 [~~(5)~~ Subject to appropriation, the Administrative Services Division, created in Section
2019 [63H-7a-601](#), may charge the administrative costs incurred in discharging the responsibilities
2020 imposed by this section.]

2021 [~~(6)~~ Subject to an annual legislative appropriation from the restricted account to the
2022 Administrative Services Division, the Administrative Services Division shall disburse the
2023 money in the fund, based on the authorization of the board and the 911 Division under
2024 Subsection [63H-7a-302\(5\)](#).]

2025 (3) Subject to an appropriation by the Legislature and approval by the board, the
2026 Administrative Services Division may expend funds from the Computer Aided Dispatch
2027 Restricted Account to cover the Administrative Services Division's administrative costs related
2028 to the Computer Aided Dispatch Restricted Account.

2029 (4) On July 1, 2022, all funds in the Physical Consolidation Restricted Account shall
2030 automatically transfer to the Unified Statewide 911 Emergency Service Account created in
2031 Section [63H-7a-206](#).

2032 Section 22. Section **63H-7a-304** is amended to read:

2033 **63H-7a-304. Unified Statewide 911 Emergency Service Account -- Creation --**
2034 **Administration -- Permitted uses.**

2035 (1) There is created a restricted account within the General Fund known as the "Unified
2036 Statewide 911 Emergency Service Account," consisting of:

2037 (a) proceeds from the fee imposed in Section [~~69-2-5.6~~] [69-2-402](#);

2038 (b) money appropriated or otherwise made available by the Legislature; and

2039 (c) contributions of money, property, or equipment from federal agencies, political
2040 subdivisions of the state, persons, or corporations.

2041 ~~[(2) The money in this restricted account shall be used exclusively for the statewide~~
2042 ~~public]~~

2043 (2) (a) Except as provided in Subsection (4) and subject to Subsection (3) and
2044 appropriations by the Legislature, the authority may disburse funds in the Unified Statewide
2045 911 Emergency Service Account for the purpose of enhancing the statewide public safety
2046 communications network [related to the rapid and efficient delivery of] in order to rapidly and
2047 efficiently deliver 911 services in the state.

2048 (b) In expending funds in the Unified Statewide 911 Emergency Service Account, the
2049 authority shall give a higher priority to an expenditure that:

2050 (i) best promotes statewide public safety;

2051 (ii) best promotes interoperability;

2052 (iii) impacts the largest service territory;

2053 (iv) impacts a densely populated area; or

2054 (v) impacts an underserved area.

2055 (c) The authority shall expend funds in the Unified Statewide 911 Emergency Service
2056 Account in accordance with the authority strategic plan described in Section [63H-7a-206](#).

2057 (d) The executive director shall recommend to the board expenditures for the authority
2058 to make from the Unified Statewide 911 Emergency Service Account in accordance with this
2059 Subsection (2).

2060 (3) Subject to an [annual legislative] appropriation [from the restricted account to the
2061 Administrative Services Division] by the Legislature and approval by the board, the
2062 Administrative Services Division [shall disburse the money] may use funds in the [fund, based
2063 on the authorization of the board and the 911 Division under Subsection [63H-7a-302\(5\)](#).]
2064 Unified Statewide 911 Emergency Service Account to cover the Administrative Services
2065 Division's administrative costs related to the Unified Statewide 911 Emergency Service
2066 Account.

2067 (4) (a) The authority shall reimburse from the Unified Statewide 911 Emergency
2068 Service Account to the Automated Geographic Reference Center created in Section [63F-1-506](#)
2069 an amount equal to up to 1 cent of each unified statewide 911 emergency service charge
2070 deposited into the Unified Statewide 911 Emergency Service Account under Section [69-2-402](#).

2071 (b) The Automated Geographic Reference Center shall use the funds reimbursed to the

2072 Automated Geographic Reference Center under Subsection (4)(a) to:

2073 (i) enhance and upgrade digital mapping standards; and

2074 (ii) maintain a statewide geospatial database for unified statewide 911 emergency
2075 service.

2076 Section 23. Section **63H-7a-403** is amended to read:

2077 **63H-7a-403. Utah Statewide Radio System Restricted Account -- Creation --**

2078 **Administration.**

2079 (1) There is created a restricted account within the General Fund known as the "Utah
2080 Statewide Radio System Restricted Account," consisting of:

2081 (a) money appropriated or otherwise made available by the Legislature; and

2082 (b) contributions of money from federal agencies, political subdivisions of the state,
2083 persons, or corporations.

2084 [~~(2) The money in this restricted account shall be used exclusively for the statewide~~]

2085 (2) (a) Subject to appropriations by the Legislature and subject to this Subsection (2),

2086 the authority may expend funds in the Utah Statewide Radio System Restricted Account for the

2087 purpose of acquiring, constructing, operating, maintaining, and repairing a statewide radio

2088 system public safety communications network as authorized in Section [63H-7a-202](#), including:

2089 [~~(a)~~ a] (i) public safety communications network and related facilities, real property,
2090 improvements, and equipment necessary for the acquisition, construction, and operation of
2091 services and facilities;

2092 [~~(b)~~] (ii) installation, implementation, and maintenance of the public safety
2093 communications network;

2094 [~~(c)~~] (iii) maintaining [~~the~~] or upgrading VHF and 800 MHz radio networks; and

2095 [~~(d)~~] (iv) an operating budget to include personnel costs not otherwise covered by
2096 funds from another account.

2097 (b) For each radio network charge that is deposited into the Utah Statewide Radio
2098 System Restricted Account under Section [69-2-403](#), the authority may spend, subject to an
2099 appropriation by the Legislature and this Subsection (2):

2100 (i) on and after July 1, 2017, 18 cents to maintain the public safety communications
2101 network, including:

2102 (A) the 800 MHz and VHF radio networks;

2103 (B) OMNILINK connectivity; and
 2104 (C) funding a statewide interoperability coordinator; and
 2105 (ii) on and after July 1, 2018, 20 cents to acquire, construct, equip, and install property
 2106 for, and to make improvements to, the 800 MHz radio system.

2107 (c) In expending funds in the Utah Statewide Radio System Restricted Account, the
 2108 authority shall give a higher priority to an expenditure that:

2109 (i) best promotes statewide public safety;

2110 (ii) best promotes interoperability;

2111 (iii) impacts the largest service territory;

2112 (iv) impacts a densely populated area; or

2113 (v) impacts an underserved area.

2114 (d) The authority shall expend funds in the Utah Statewide Radio System Restricted
 2115 Account in accordance with the authority strategic plan described in Section [63H-7a-206](#).

2116 (e) The executive director shall recommend to the board expenditures for the authority
 2117 to make from the Utah Statewide Radio System Restricted Account in accordance with this
 2118 Subsection (2).

2119 (3) ~~[(a)]~~ Subject to ~~[appropriation]~~ appropriations by the Legislature, the
 2120 Administrative Services Division~~[, created in Section [63H-7a-601](#) may charge the]~~ may expend
 2121 funds in the Utah Statewide Radio System Restricted Account for administrative costs
 2122 [incurred in discharging the responsibilities imposed by this section] that the Administrative
 2123 Services Division incurs related to the Utah Statewide Radio System Restricted Account.

2124 ~~[(b) Subject to an annual legislative appropriation from the restricted account to the~~
 2125 ~~Administrative Services Division, the Administrative Services Division shall disburse the~~
 2126 ~~money in the fund, based on the authorization of the board and the Radio Network Division~~
 2127 ~~under Subsection [63H-7a-402\(1\)\(d\)](#).]~~

2128 Section 24. Section [63H-7a-404](#) is amended to read:

2129 **[63H-7a-404. Public safety communications network -- Maintenance -- Upgrade --](#)**
 2130 **[Comprehensive plan -- Stakeholder meeting -- Report.](#)**

2131 (1) The Radio Network Division shall ~~[(a)(i)]~~ administer the development,
 2132 installation, implementation, and maintenance of the ~~[Utah Statewide Public Safety~~
 2133 ~~Communications network system]~~ public safety communications network for the authority~~;~~.

2134 ~~[(ii) spend up to \$1,500,000 of the one-time appropriation in fiscal year 2015-16 for a~~
2135 ~~study, the scope of which shall be determined by the board based on the advice of the Radio~~
2136 ~~Network Division, the 911 Division, and the executive director, to complete a detailed design~~
2137 ~~and planning proposal for the upgrade and expansion of all phases of the public safety~~
2138 ~~communication network, which shall include at least:]~~

2139 ~~[(A) the system design for the state backbone and the implications of local coverage;]~~

2140 ~~[(B) whether other public safety communications networks can be integrated with the~~
2141 ~~state backbone;]~~

2142 ~~[(C) estimates of the full cost of completing the state backbone to specified standards,~~
2143 ~~local subsystems, and the potential advantages of using a request for proposal approach to~~
2144 ~~solicit private and public sector participation in the project;]~~

2145 ~~[(D) a financial analysis estimating funds necessary to cover debt service of revenue~~
2146 ~~bonds issued to finance the cost of completing the statewide radio system upgrade and~~
2147 ~~expansion; and]~~

2148 ~~[(E) a review of the project governance and implementation; and]~~

2149 ~~[(iii) spend the remainder of the one-time appropriation in the 2015-16 fiscal year:]~~

2150 ~~[(A) for exigent circumstances related to the public safety communications network;]~~

2151 ~~[(B) to purchase dispatch radio consoles; and]~~

2152 ~~[(C) for other needs identified within the detailed design proposal.]~~

2153 ~~[(b) The one-time appropriation in the 2015-16 fiscal year to the Radio Network~~
2154 ~~Division is non-lapsing.]~~

2155 ~~[(c) (i) When the study under Subsection (1)(a) is complete, the board shall report to~~
2156 ~~the Legislative Executive Appropriations Committee, which shall study appropriate funding~~
2157 ~~mechanisms for upgrade and maintenance of the statewide radio system network.]~~

2158 ~~[(ii) The division shall annually report to the executive director and the board the~~
2159 ~~Radio Network Division's authorized disbursements from the restricted account.]~~

2160 ~~[(2) Current radio user fees imposed by the authority may be repealed on July 1, 2016,~~
2161 ~~contingent upon an ongoing funding source being established for the construction of a new~~
2162 ~~public safety communications network and the operation and maintenance of the authority.]~~

2163 ~~[(3) In accordance with Section 63H-7a-603, the Administrative Services Division is~~
2164 ~~responsible for the care, custody, safekeeping, collection, and accounting for disbursements~~

2165 ~~from the Utah Statewide Radio System Restricted Account and shall submit an annual report to~~
2166 ~~the executive director for approval by the board.]~~

2167 (2) The Radio Network Division and the executive director shall, before January 15,
2168 2018, meet with all public safety communications network stakeholders, including any access
2169 line provider in the state, to:

2170 (a) identify the locations and functional capabilities of existing public and private
2171 communications facilities in the state; and

2172 (b) develop a detailed, comprehensive plan for:

2173 (i) repairing and maintaining the existing public safety communications network; and

2174 (ii) upgrading the public safety communications network.

2175 (3) The plan described in Subsection (2) shall include:

2176 (a) a statewide system design;

2177 (b) anticipated coverage maps;

2178 (c) any public and private communications facilities that can be integrated with the
2179 public safety communications network; and

2180 (d) a detailed cost estimate for maintaining or upgrading the public safety
2181 communications network.

2182 (4) In addition to meeting with stakeholders under Subsection (2), the authority shall
2183 issue a request for information for maintaining or upgrading the public safety communications
2184 network such that the authority receives all request for information responses before January
2185 15, 2018.

2186 (5) The authority shall report on the authority's progress in implementing this section to
2187 the Public Utilities, Energy, and Technology Interim Committee before November 1, 2017.

2188 Section 25. Section **63H-7a-502** is amended to read:

2189 **63H-7a-502. Interoperability Division duties.**

2190 (1) The Interoperability Division shall:

2191 (a) review and make recommendations to the executive director, for approval by the
2192 board, regarding:

2193 (i) statewide interoperability coordination and FirstNet standards;

2194 (ii) technical, administrative, fiscal, technological, network, and operational issues for
2195 the implementation of statewide interoperability, coordination, and FirstNet;

2196 (iii) assisting [~~local~~] public agencies with the implementation and coordination of the
2197 Interoperability Division responsibilities; and
2198 (iv) training for the public safety communications network and unified statewide 911
2199 emergency services;
2200 (b) review information and records regarding:
2201 (i) aggregate information of the number of service subscribers by service type in a
2202 political subdivision;
2203 (ii) matters related to statewide interoperability coordination;
2204 (iii) matters related to FirstNet including advising the governor regarding FirstNet; and
2205 (iv) training needs;
2206 (c) prepare and submit to the executive director for approval by the board:
2207 (i) an annual plan for the Interoperability Division; and
2208 (ii) information required by the director to contribute to the comprehensive strategic
2209 plan described in [~~Subsection~~] Section 63H-7a-204~~[(18)]~~; and
2210 (d) fulfill all other duties imposed on the Interoperability Division by this chapter.
2211 (2) The Interoperability Division may:
2212 (a) recommend to the executive director to own, operate, or enter into contracts related
2213 to statewide interoperability, FirstNet, and training;
2214 (b) request information needed under Subsection (1)(b)(i) from:
2215 (i) the State Tax Commission; and
2216 (ii) public safety agencies; and
2217 (c) employ an outside consultant to study and advise the Interoperability Division on:
2218 (i) issues of statewide interoperability;
2219 (ii) FirstNet; and
2220 (iii) training~~[-and]~~.
2221 [~~(d) request the board to appoint an advisory committee in accordance with Section~~
2222 63H-7a-504.]
2223 (3) The information requested by and provided to the Interoperability Division under
2224 Subsection (1)(b)(i) is a protected record in accordance with Section 63G-2-305.
2225 (4) This section does not expand the authority of the State Tax Commission to request
2226 additional information from a telecommunication service provider.

2227 Section 26. Section **63H-7a-601** is amended to read:

2228 **63H-7a-601. Administrative Services Division -- Creation -- Legal services.**

2229 (1) This part is known as ~~the~~ "Administrative Services Division."

2230 (2) There is created within the authority the Administrative Services Division.

2231 (3) The Administrative Services Division shall provide financial and human resources
2232 assistance to the authority under the direction of the board and the executive director.

2233 (4) At the board's request and with the board's approval, the Administrative Services
2234 Division ~~shall~~ may establish or contract for legal services for the authority.

2235 Section 27. Section **63H-7a-602** is repealed and reenacted to read:

2236 **63H-7a-602. Duties -- Administrative Services Division -- Accounting for**
2237 **authority disbursements.**

2238 The Administrative Services Division is responsible for the care, custody, safekeeping,
2239 collection, and accounting for disbursements made by the authority under:

2240 (1) Section [63H-7a-303](#);

2241 (2) Section [63H-7a-304](#); and

2242 (3) Section [63H-7a-403](#).

2243 Section 28. Section **63H-7a-603** is amended to read:

2244 **63H-7a-603. Financial officer -- Duties.**

2245 (1) The executive director shall appoint a financial officer for the Administrative
2246 Services Division with the approval of the board.

2247 (2) The financial officer shall be responsible for accounting for the authority,
2248 including:

2249 (a) safekeeping and investment of public funds of the authority, including the funds
2250 expended from the restricted accounts created in [~~Sections [69-2-5.5](#), [69-2-5.6](#), [69-2-5.7](#), and~~
2251 ~~[69-2-5.8](#)~~] this chapter;

2252 (b) the proper collection, deposit, disbursement, and management of the public funds
2253 of the authority in accordance with Title 51, Chapter 7, State Money Management Act;

2254 (c) having authority to sign all bills payable, notes, checks, drafts, warrants, or other
2255 negotiable instruments in the absence of the executive director and the executive director's
2256 designated employee;

2257 (d) providing to the board and the executive director a statement of the condition of the

2258 finances of the authority, at least annually and at such other times as shall be requested by the
2259 board; and

2260 (e) performing all other duties incident to the financial officer.

2261 [~~2~~] (3) The financial officer shall:

2262 (a) be bonded in an amount established by the State Money Management Council; and

2263 (b) file written reports with the State Money Management Council pursuant to Section
2264 51-7-15.

2265 Section 29. Section 63H-7a-701 is amended to read:

2266 **63H-7a-701. Bond authorized -- Payment -- Security -- Liability -- Purpose --**
2267 **Exemption from certain taxes.**

2268 (1) (a) The authority shall report its intent to issue bonds under this part to the
2269 Legislature's Executive Appropriations Committee prior to the board adopting a resolution to
2270 issue a bond under [~~Subsection~~] Section 63H-7a-702.

2271 (b) The Legislature's Executive Appropriations Committee may, but is not required to,
2272 advise the board regarding the Executive Appropriations Committee's determination that:

2273 (i) issuing a bond is necessary to carry out the duties and operation of the authority, and
2274 the state's strategic plan adopted under Subsection 63H-7a-204(18); or

2275 (ii) issuing a bond is:

2276 (A) not necessary to carry out the duties and operation of the authority, and the state's
2277 strategic plan adopted under Subsection 63H-7a-204(18); or

2278 (B) not appropriate based on some other reason decided by the Executive
2279 Appropriations Committee.

2280 (2) The authority may:

2281 (a) issue bonds from time to time for any of its corporate purposes provided in Section
2282 63H-7a-102;

2283 (b) issue refunding bonds for the purpose of paying or retiring bonds previously issued
2284 by it;

2285 (c) issue bonds on which the principal and interest are payable:

2286 (i) exclusively from the income, purchase or lease payments, and revenues of all or a
2287 portion of the public safety communications network; or

2288 (ii) from its revenues generally.

2289 (3) Any bonds issued by the authority may be additionally secured by a pledge of any
2290 loan, lease, grant, agreement, appropriation, or contribution, in whole or in part, from the
2291 federal government, the state, or other source, or a pledge of any income or revenue of the
2292 authority.

2293 (4) The officers of the authority and any person executing the bonds are not liable
2294 personally on the bonds.

2295 (5) (a) The bonds and other obligations of the authority are not a debt of any member
2296 or state representative of the authority, and do not constitute indebtedness for purposes of any
2297 constitutional or statutory debt limitation or restrictions.

2298 (b) The face of the bonds and other obligations shall state the provisions of Subsection
2299 (5)(a).

2300 (6) Any bonds of the authority shall be revenue obligations, payable solely from the
2301 proceeds, revenues, or purchase and lease payments received by the authority for the public
2302 safety communications network.

2303 (7) The full faith and credit of any member or state representative may not be pledged
2304 directly or indirectly for the payment of the bonds.

2305 (8) A member or state representative may not incur any pecuniary liability under this
2306 chapter until it enters into a service contract, lease, or other financing obligation with the
2307 authority. Once a member enters into a service contract, lease, or other financing obligation
2308 with the authority, the member shall be obligated to the authority as provided in that contract,
2309 lease, or financing obligation.

2310 (9) A bond or obligation may not be made payable out of any funds or properties other
2311 than those of the authority.

2312 (10) Bonds of the authority are:

2313 (a) declared to be issued for an essential public and governmental purpose by public
2314 instrumentalities; and

2315 (b) together with interest and income, exempt from all taxes, except the corporate
2316 franchise tax.

2317 (11) The provisions of this chapter exempting the properties of the authority and its
2318 bonds and interest and income on them from taxation shall be considered part of the contract
2319 for the security of bonds and have the force of contract, by virtue of this part and without the

2320 necessity of this being restated in the bonds, between the bondholders, including all transferees
2321 of the bonds, the authority and the state.

2322 Section 30. Section **63H-7a-803** is amended to read:

2323 **63H-7a-803. Relation to certain acts -- Participation in Risk Management Fund.**

2324 (1) The Utah Communications Authority is exempt from:

2325 (a) Title 63A, Utah Administrative Services Code, except as provided in Section
2326 [63A-4-205.5](#);

2327 (b) Title 63G, Chapter 4, Administrative Procedures Act;

2328 (c) Title 63J, Chapter 1, Budgetary Procedures Act; and

2329 (d) Title 67, Chapter 19, Utah State Personnel Management Act.

2330 (2) (a) The board shall adopt budgetary procedures, accounting, and personnel and
2331 human resource policies substantially similar to those from which they have been exempted in
2332 Subsection (1).

2333 (b) The authority, the board, and the committee members are subject to Title 67,
2334 Chapter 16, Utah Public Officers' and Employees' Ethics Act.

2335 (c) The authority is subject to Title 52, Chapter 4, Open and Public Meetings Act.

2336 (d) The authority is subject to Title 63G, Chapter 6a, Utah Procurement Code.

2337 (3) Subject to the requirements of Subsection [63E-1-304\(2\)](#), the administration may
2338 participate in coverage under the Risk Management Fund created by Section [63A-4-201](#).

2339 Section 31. Section **63I-1-269** is amended to read:

2340 **63I-1-269. Repeal dates, Title 69.**

2341 Section [~~69-2-5.6~~ [69-2-402](#), emergency services telecommunications charge to fund
2342 unified statewide 911 emergency service, is repealed July 1, 2021.

2343 Section 32. Section **63I-2-263** is amended to read:

2344 **63I-2-263. Repeal dates, Title 63A to Title 63N.**

2345 (1) Section [63A-5-227](#) is repealed on January 1, 2018.

2346 (2) Section [63H-7a-303](#) is repealed on July 1, 2022.

2347 [~~(2)~~] (3) Subsection [63N-3-109\(2\)\(f\)\(i\)\(B\)](#) is repealed July 1, 2020.

2348 [~~(3)~~] (4) Section [63N-3-110](#) is repealed July 1, 2020.

2349 Section 33. Section **63J-1-602.4** is amended to read:

2350 **63J-1-602.4. List of nonlapsing funds and accounts -- Title 61 through Title 63N.**

- 2351 (1) Funds paid to the Division of Real Estate for the cost of a criminal background
2352 check for a mortgage loan license, as provided in Section [61-2c-202](#).
- 2353 (2) Funds paid to the Division of Real Estate for the cost of a criminal background
2354 check for principal broker, associate broker, and sales agent licenses, as provided in Section
2355 [61-2f-204](#).
- 2356 (3) Certain funds donated to the Department of Human Services, as provided in
2357 Section [62A-1-111](#).
- 2358 (4) Appropriations from the National Professional Men's Basketball Team Support of
2359 Women and Children Issues Restricted Account created in Section [62A-1-202](#).
- 2360 (5) Certain funds donated to the Division of Child and Family Services, as provided in
2361 Section [62A-4a-110](#).
- 2362 (6) Appropriations from the Choose Life Adoption Support Restricted Account created
2363 in Section [62A-4a-608](#).
- 2364 (7) Appropriations to the Division of Services for People with Disabilities, as provided
2365 in Section [62A-5-102](#).
- 2366 (8) Appropriations to the Division of Fleet Operations for the purpose of upgrading
2367 underground storage tanks under Section [63A-9-401](#).
- 2368 (9) A portion of the funds appropriated to the Utah Seismic Safety Commission, as
2369 provided in Section [63C-6-104](#).
- 2370 (10) Funds appropriated or collected for publishing the Office of Administrative Rules'
2371 publications, as provided in Section [63G-3-402](#).
- 2372 (11) The Immigration Act Restricted Account created in Section [63G-12-103](#).
- 2373 (12) Money received by the military installation development authority, as provided in
2374 Section [63H-1-504](#).
- 2375 (13) Appropriations from the Physical Consolidation Restricted Account created in
2376 Section [63H-7a-303](#).
- 2377 (14) Appropriations from the Unified Statewide 911 Emergency Service Account
2378 created in Section [63H-7a-304](#).
- 2379 (15) Appropriations from the Utah Statewide Radio System Restricted Account created
2380 in Section [63H-7a-404](#).
- 2381 [~~13~~] (16) Appropriations to the Utah Science Technology and Research Initiative

2382 created in Section 63M-2-301.

2383 ~~[(14)]~~ (17) Appropriations to fund the Governor's Office of Economic Development's
2384 Enterprise Zone Act, as provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.

2385 ~~[(15)]~~ (18) The Motion Picture Incentive Account created in Section 63N-8-103.

2386 ~~[(16)]~~ (19) Certain money payable for commission expenses of the Pete Suazo Utah
2387 Athletic Commission, as provided under Section 63N-10-301.

2388 Section 34. Section **69-2-101**, which is renumbered from Section 69-2-1 is renumbered
2389 and amended to read:

2390 **CHAPTER 2. 911 EMERGENCY SERVICE**

2391 **Part 1. General Provisions**

2392 ~~[69-2-1].~~ **69-2-101. Title.**

2393 This chapter is known as ~~[the "Emergency Telephone Service Law]~~ "911 Emergency
2394 Service."

2395 Section 35. Section **69-2-102**, which is renumbered from Section 69-2-2 is renumbered
2396 and amended to read:

2397 ~~[69-2-2].~~ **69-2-102. Definitions.**

2398 As used in this chapter:

2399 (1) "911 emergency communication" means a direct 911 communication received by a
2400 public safety answering point.

2401 ~~[(1)]~~ (2) "911 emergency service" means a unified statewide communication system
2402 [which provides citizens with rapid] that provides a user with direct access to a public safety
2403 answering [points] point by dialing or accessing ["911" with the objective of reducing the
2404 response time to situations requiring law enforcement, fire, medical, rescue, and other
2405 emergency services] 911.

2406 (3) (a) "Access line" means a circuit-switched connection, or the functional equivalent
2407 of a circuit-switched connection, from an end user to the public switched network.

2408 (b) "Access line" includes:

2409 (i) a local exchange service switched access line within the state;

2410 (ii) a revenue producing radio communications access line with a billing address within
2411 the state; and

2412 (iii) a line provided by a service, including voice over Internet protocol, to a user with

2413 an address within the state, that allows the user to receive a call that originates on the public
2414 switched network and terminate a call to the public switched network.

2415 (4) "Commission" means the State Tax Commission.

2416 (5) "Dispatch center" means the same as that term is defined in Section 63H-7a-103.

2417 ~~(2)~~ (6) "Local exchange service" means the provision of public telecommunications
2418 services by a wireline common carrier to customers within a geographic area encompassing one
2419 or more local communities as described in the carrier's service territory maps, tariffs, price lists,
2420 or rate schedules filed with and approved by the Public Service Commission.

2421 ~~(3)~~ (7) "Local exchange service switched access line" means the transmission facility
2422 and local switching equipment used by a wireline common carrier to connect a customer
2423 location to a carrier's local exchange switching network for providing two-way interactive
2424 voice, or voice capable, services.

2425 ~~(4)~~ (8) "Mobile telecommunications service" ~~[is as defined in Section 54-8b-2]~~ means
2426 the same as that term is defined in 4 U.S.C. Sec. 124.

2427 ~~(5)~~ (9) "Public agency" means ~~[any county, city, town, special service district, or~~
2428 ~~public authority located within the state which]~~ a state government entity, a political
2429 subdivision of the state, a special service district, or an entity created by interlocal agreement
2430 that provides or has authority to provide fire fighting, law enforcement, ambulance, medical, or
2431 other emergency services.

2432 ~~(6)~~ (10) "Public safety agency" means a functional division of a public agency which
2433 provides fire fighting, law enforcement, medical, or other emergency services.

2434 ~~(7)~~ (11) "Public safety answering point" means the same as that term is defined in
2435 Section 63H-7a-203.

2436 ~~(8)~~ (12) "Public switched ~~[telecommunications]~~ network" ~~[means the network of~~
2437 ~~equipment, lines, and controls assembled to establish communication paths between calling~~
2438 ~~and called parties in North America]~~ means the same as that term is defined in 47 C.F.R. Sec.
2439 20.3.

2440 ~~(9)~~ (13) "Radio communications access line" means the radio equipment and
2441 assigned customer identification number used to connect a mobile or fixed radio customer in
2442 Utah to a radio communication service provider's network for two-way interactive voice, or
2443 voice capable, services.

2444 ~~[(10)]~~ (14) (a) "Radio communications service" means a public telecommunications
 2445 service providing the capability of two-way interactive telecommunications between mobile
 2446 and fixed radio customers, and between mobile or fixed radio customers and the local
 2447 exchange service network customers of a wireline common carrier.

2448 (b) "Radio communications service" ~~[providers include corporations, persons or~~
 2449 ~~entities offering]~~ includes:

2450 (i) cellular telephone service;

2451 (ii) enhanced specialized mobile radio service;

2452 (iii) rural radio service;

2453 (iv) a radio common carrier ~~[services];~~

2454 (v) a personal communications ~~[services, and any equivalent]~~ service; and

2455 (vi) any wireless public telecommunications service equivalent to the services

2456 described in this Subsection (14)(b), as defined in 47 CFR, parts 20, 22, 24, and 90.

2457 ~~[(11)]~~ (15) "Voice over Internet protocol service" ~~[is as]~~ means the same as that term is
 2458 defined in Section 54-19-102.

2459 ~~[(12)]~~ (16) "Wireline common carrier" means a public telecommunications service
 2460 provider that primarily uses metallic or nonmetallic cables and wires for connecting customers
 2461 to its local exchange service networks.

2462 Section 36. Section **69-2-201**, which is renumbered from Section 69-2-3 is renumbered
 2463 and amended to read:

2464 **Part 2. Public Safety Answering Points and Dispatch Centers**

2465 ~~[69-2-3].~~ **69-2-201. Public safety answering point -- Establishment --**

2466 **Administration -- Consolidation.**

2467 ~~[The governing authority of any]~~

2468 (1) (a) A public agency may ~~[establish a 911 emergency service];~~

2469 (i) operate a public safety answering point to provide 911 emergency service to any
 2470 part ~~[or all] of the~~ ~~[territory lying within the geographical]~~ geographic area ~~[of such]~~ within the
 2471 public ~~[agency and may join with the governing authority of]~~ agency's jurisdiction; or

2472 (ii) subject to Subsection (1)(b), operate a public safety answering point with any other
 2473 contiguous public agency to provide 911 emergency service to any part ~~[or all of the territory~~
 2474 ~~lying within their respective]~~ of the geographic area within the public agencies' jurisdictions.

2475 ~~[A county may provide 911 emergency service within other public safety agency jurisdictions~~
2476 ~~only upon agreement with the governing authority of such public safety agency.]~~

2477 (b) A public agency that operates a public safety answering point in connection with a
2478 contiguous public agency shall:

2479 (i) provide for the operation of the public safety answering point by interlocal
2480 agreement between the public agencies; and

2481 (ii) submit a copy of the interlocal agreement to the director of the Utah
2482 Communications Authority.

2483 (2) Except as provided in Subsection (3), a public agency may not establish a dispatch
2484 center or a public safety answering point after January 1, 2017.

2485 (3) (a) A public agency that operates a public safety answering point established before
2486 January 1, 2017, may:

2487 (i) continue to operate the public safety answering point; or

2488 (ii) physically consolidate the public safety answering point with another public safety
2489 answering point operated by another contiguous public agency.

2490 (b) A county may establish a public safety answering point on or after January 1, 2017,
2491 if no public safety answering point exists in the county.

2492 (4) A public agency may, in order to provide funding for operating a public safety
2493 answering point:

2494 (a) seek funds from the federal or state government;

2495 (b) seek funds appropriated by local governmental taxing authorities to fund a public
2496 safety agency; or

2497 (c) seek gifts, donations, or grants from a private entity.

2498 (5) Before July 1, 2017, each dispatch center in the state shall enter into an interlocal
2499 agreement with the governing authority of a public safety answering point that serves the
2500 county where the dispatch center is located that provides for:

2501 (a) functional consolidation of the dispatch center with the public safety answering
2502 point; and

2503 (b) a plan for the public safety answering point to provide 911 emergency service to the
2504 geographic area served by the dispatch center.

2505 (6) A special service district that operates a public safety answering point or a dispatch

2506 center:

2507 (a) shall administer the public safety answering point or dispatch center in accordance
2508 with Title 17D, Chapter 1, Special Service District Act; and

2509 (b) may raise funds, borrow money, or incur indebtedness for the purpose of
2510 maintaining the public safety answering point or the dispatch center in accordance with:

2511 (i) Section 17D-1-105; and

2512 (ii) Section 17D-1-103.

2513 Section 37. Section **69-2-202** is enacted to read:

2514 **69-2-202. Dispatch services -- Public safety answering point -- Department of**
2515 **Public Safety.**

2516 (1) A public safety answering point shall, before providing dispatch services to the
2517 Department of Public Safety:

2518 (a) enter into a written agreement with the Department of Public Safety for providing
2519 dispatch services that specifies:

2520 (i) the scope of the services that the public safety answering point will provide; and

2521 (ii) the rate that the public safety answering point will charge the Department of Public
2522 Safety for dispatch services; and

2523 (b) submit a copy of the agreement to:

2524 (i) the director of the Utah Communications Authority; and

2525 (ii) the commissioner of the Department of Public Safety.

2526 (2) The Department of Public Safety shall, before providing dispatch services to a
2527 public agency as a public safety answering point:

2528 (a) enter into a written agreement with the public agency for providing dispatch
2529 services that specifies:

2530 (i) the scope of the services that the Department of Public Safety will provide; and

2531 (ii) the rate that the Department of Public Safety will charge the public agency for
2532 dispatch services; and

2533 (b) submit a copy of the agreement to:

2534 (i) the director of the Utah Communications Authority; and

2535 (ii) the commissioner of the Department of Public Safety.

2536 Section 38. Section **69-2-203** is enacted to read:

2537 **69-2-203. Audit to assess emergency services -- County.**

2538 Before January 1, 2018, each county in the state that is not served by a single,
2539 consolidated public safety answering point shall conduct an audit to determine:

2540 (1) how best to provide emergency services within the county; and

2541 (2) whether the county could provide more cost efficient emergency service or improve
2542 public safety by establishing a single public safety answering point for the county.

2543 Section 39. Section **69-2-301** is enacted to read:

2544 **Part 3. Funding for 911 Emergency Service**

2545 **69-2-301. Public safety answering point -- 911 emergency service account --**

2546 **Permitted uses of funds.**

2547 (1) A public safety answering point shall maintain in a separate emergency
2548 telecommunications service fund any funds dispersed to the public safety answering point from
2549 the commission under Section [69-2-302](#), from proceeds of the 911 emergency services charge
2550 levied under Section [69-2-401](#).

2551 (2) A public safety answering point may expend the money in the emergency
2552 telecommunications service fund described in Subsection (1) to pay the costs of:

2553 (a) establishing, installing, maintaining, and operating a 911 emergency service system;

2554 (b) receiving and processing emergency communications from the 911 system or other
2555 communications or requests for emergency services;

2556 (c) integrating a 911 emergency service system into an established public safety
2557 answering point, including contracting with an access line provider or a vendor of appropriate
2558 terminal equipment as necessary to implement the 911 emergency services; or

2559 (d) indirect costs associated with the maintaining and operating of a 911 emergency
2560 services system.

2561 (3) A public safety answering point may expend revenue derived from the emergency
2562 telecommunications service fund described in Subsection (1) for personnel costs associated
2563 with receiving and processing communications and deploying emergency response resources.

2564 (4) Any unexpended funds at the end of a fiscal year in a public safety answering
2565 point's emergency telecommunications service fund described in Subsection (1) do not lapse.

2566 Section 40. Section **69-2-302** is enacted to read:

2567 **69-2-302. Distribution of 911 emergency service charge revenue.**

2568 (1) As used in this section "Proportion of total call volume" means the number of 911
 2569 emergency communications that a public safety answering point receives in a year divided by
 2570 the number of total 911 emergency communications for the state for the year.

2571 (2) The commission shall transmit funds collected under Section 69-2-401 monthly to
 2572 a public safety answering point in an amount equal to the total funds collected under Section
 2573 69-2-401 for the current month multiplied by the average proportion of total call volume for the
 2574 public safety answering point over the three years previous to the current year.

2575 (3) (a) For the purpose of the calculation described in Subsection (2), the Utah
 2576 Communications Authority shall determine for each year:

2577 (i) the number of total 911 emergency communications for the state;

2578 (ii) the number of 911 emergency communications received by each public safety
 2579 answering point; and

2580 (iii) the average per year, over the last three years before the current year, of total 911
 2581 emergency communications for the state and 911 emergency communications received by each
 2582 public safety answering point in the state.

2583 (b) The Utah Communications Authority shall report the numbers described in
 2584 Subsection (3)(a) to the commission on or before January 15 of each year.

2585 Section 41. Section **69-2-303**, which is renumbered from Section 69-2-5.8 is
 2586 renumbered and amended to read:

2587 **[69-2-5.8]. 69-2-303. State Tax Commission -- Redistribution of emergency**
 2588 **service charges revenue.**

2589 (1) As used in this section:

2590 [~~(a) "Commission" means the State Tax Commission.~~]

2591 [(~~i~~) (a) "[~~Secondary~~] Alternate recipient [~~political subdivision~~] public safety answering

2592 point" means a [~~county, city, or town~~] public safety answering point that the commission

2593 determines should receive a redistribution.

2594 (b) "Eligible portion of qualifying telecommunications charge revenues" means the
 2595 portion of qualifying telecommunications charge revenues that:

2596 (i) were part of an original distribution; and

2597 (ii) the commission determines should have been transmitted:

2598 (A) to [~~a secondary~~] an alternate recipient [~~political subdivision~~] public safety

2599 answering point; and

2600 (B) during the redistribution period.

2601 (c) "Original distribution" means that the commission:

2602 (i) collects an amount of qualifying telecommunications charge revenues; and

2603 (ii) transmits the amount of qualifying telecommunications charge revenues to an
2604 original recipient [~~political subdivision~~] public safety answering point.

2605 (d) "Original recipient [~~political subdivision~~] public safety answering point" means a
2606 [~~county, city, or town~~] public safety answering point to which the commission makes an
2607 original distribution.

2608 (e) "Qualifying telecommunications charge revenues" means revenues the commission
2609 collects from a charge under[:] Title 69, Chapter 2, Part 4, Emergency Service Charges.

2610 [~~(i) Section 69-2-5;~~]

2611 [~~(ii) Section 69-2-5.5;~~]

2612 [~~(iii) Section 69-2-5.6; or~~]

2613 [~~(iv) Section 69-2-5.7.~~]

2614 (f) "Redistribution" means that the commission:

2615 (i) makes an original distribution of qualifying telecommunications charge revenues to
2616 an original recipient [~~political subdivision~~] public safety answering point;

2617 (ii) after the commission makes the original distribution of qualifying
2618 telecommunications charge revenues to the original recipient [~~political subdivision~~] public
2619 safety answering point, determines that an eligible portion of qualifying telecommunications
2620 charge revenues should have been transmitted to [~~a secondary~~] an alternate recipient [~~political~~
2621 ~~subdivision~~] public safety answering point as a result of:

2622 (A) a [~~county, city, or town~~] public safety answering point providing written notice to
2623 the commission that qualifying telecommunications charge revenues that the commission
2624 distributed to an original recipient [~~political subdivision~~] public safety answering point should
2625 have been transmitted to [~~a secondary recipient political subdivision~~] an alternate recipient
2626 public safety answering point; or

2627 (B) the commission finding that an extraordinary circumstance, as defined by rule
2628 made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists
2629 that requires the commission to make a redistribution without receiving the notice described in

2630 Subsection (1)(f)(ii)(A); and

2631 (iii) in accordance with this section, transmits to the [~~secondary~~] alternate recipient
2632 [~~political subdivision~~] public safety answering point the eligible portion of qualifying
2633 telecommunications charge revenues for the redistribution period.

2634 (g) "Redistribution determination date" means the date the commission determines that
2635 [~~a secondary~~] an alternate recipient [~~political subdivision~~] public safety answering point should
2636 have received a redistribution, regardless of the date the commission actually transmits the
2637 redistribution to the [~~secondary~~] alternate recipient [~~political subdivision~~] public safety
2638 answering point.

2639 (h) "Redistribution period" means the time period:

2640 (i) if the commission determines that an eligible portion of qualifying
2641 telecommunications charge revenues should have been transmitted to [~~a secondary~~] an alternate
2642 recipient [~~political subdivision~~] public safety answering point beginning on a date that is 90 or
2643 more days before the redistribution determination date:

2644 (A) beginning 90 days before the redistribution determination date; and

2645 (B) ending on the redistribution determination date; or

2646 (ii) if the commission determines that an eligible portion of qualifying
2647 telecommunications charge revenues should have been transmitted to [~~a secondary~~] an alternate
2648 recipient [~~political subdivision~~] public safety answering point beginning on a date that is less
2649 than 90 days before the redistribution determination date:

2650 (A) beginning on the date the eligible portion of qualifying telecommunications charge
2651 revenues should have been transmitted to the [~~secondary~~] alternate recipient [~~political~~
2652 ~~subdivision~~] public safety answering point; and

2653 (B) ending on the redistribution determination date.

2654 (2) Subject to Subsection (3), the commission may make a redistribution to [~~a~~
2655 ~~secondary~~] an alternate recipient [~~political subdivision~~] public safety answering point in an
2656 amount equal to the eligible portion of qualifying telecommunications charge revenues if:

2657 (a) the commission provides written notice to the following within 15 days after the
2658 commission determines to make the redistribution:

2659 (i) the original recipient [~~political subdivision~~] public safety answering point; and

2660 (ii) the [~~secondary~~] alternate recipient [~~political subdivision~~] public safety answering

- 2661 point; and
- 2662 (b) the commission obtains:
- 2663 (i) an amended return from each person that reports a transaction that will be subject to
- 2664 the redistribution; or
- 2665 (ii) if the commission determines that an amended return described in Subsection
- 2666 (2)(b)(i) is not required to make the redistribution, information:
- 2667 (A) supporting the redistribution; and
- 2668 (B) supplied by a person who collects [a] qualifying telecommunications charge
- 2669 revenues, a [~~county, city, or town~~] public safety answering point, or the commission.
- 2670 (3) The commission shall make a redistribution within 60 days after the requirements
- 2671 of Subsection (2) are met.
- 2672 (4) This section does not limit the commission's authority to make a distribution of
- 2673 revenues under this chapter for a time period other than the redistribution period.
- 2674 Section 42. Section **69-2-401** is enacted to read:
- 2675 **Part 4. Emergency Service Charges**
- 2676 **69-2-401. 911 emergency services charge -- Administrative charge.**
- 2677 (1) As used in this section, "911 emergency services charge" means the 911 emergency
- 2678 services charge levied by the state under Subsection (2).
- 2679 (2) (a) Subject to Subsection (7), there is imposed on each access line in the state a 911
- 2680 emergency services charge of 71 cents per month.
- 2681 (b) An access line is within the state for the purposes of Subsection (2)(a) if the
- 2682 telecommunications services provided over the access line are located within the state:
- 2683 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
- 2684 Tax Act; and
- 2685 (ii) as determined in accordance with Section [59-12-215](#).
- 2686 (3) (a) Subject to Subsection (7), the person that provides service to an access line shall
- 2687 bill and collect the 911 emergency services charge.
- 2688 (b) A person that bills and collects the 911 emergency services charge shall, except for
- 2689 costs retained under Subsection (3)(g)(iii), remit the 911 emergency services charge to the
- 2690 commission:
- 2691 (i) monthly on or before the last day of the month immediately following the last day of

2692 the previous month if:

2693 (A) the person is required to file a sales and use tax return with the commission
2694 monthly under Section 59-12-108; or

2695 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
2696 12, Sales and Use Tax Act; or

2697 (ii) quarterly on or before the last day of the month immediately following the last day
2698 of the previous quarter if the person is required to file a sales and use tax return with the
2699 commission quarterly under Section 59-12-107.

2700 (c) Except as provided in Subsections (3)(d) and (e), if an access line user is not
2701 required to pay for the service, the access line provider shall collect the 911 emergency services
2702 charge from the person that is required to pay for the access line.

2703 (d) The 911 emergency services charge is not imposed on a provider of a consumer of
2704 federal wireless lifeline service if the consumer does not pay the provider for the service.

2705 (e) A consumer of federal wireless lifeline service shall pay, and the provider of the
2706 service shall collect and remit, the 911 emergency services charge when the consumer
2707 purchases from the provider optional services in addition to the federally funded lifeline
2708 benefit.

2709 (f) The 911 emergency services charge is not imposed on an access line provided for
2710 public pay telecommunications service.

2711 (g) The person that bills and collects the 911 emergency services charge:

2712 (i) shall remit the 911 emergency services charge along with a form prescribed by the
2713 commission;

2714 (ii) may bill the 911 emergency services charge in combination with the charges levied
2715 under Sections 69-2-402 and 69-2-403 as one line item charge for 911 emergency service; and

2716 (iii) may retain an amount not to exceed 1.5% of the 911 emergency services charge as
2717 reimbursement for the cost of billing, collecting, and remitting the 911 emergency services
2718 charge.

2719 (4) (a) The commission shall transmit the funds the commission collects from the 911
2720 emergency services charge monthly to a public safety answering point in accordance with
2721 Section 69-2-302.

2722 (b) The commission shall collect, enforce, and administer the 911 emergency services

2723 charge using the same procedures used in the administration, collection, and enforcement of the
 2724 state sales and use taxes under:

2725 (i) Title 59, Chapter 1, General Taxation Policies; and

2726 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

2727 (A) Section [59-12-104](#);

2728 (B) Section [59-12-104.1](#);

2729 (C) Section [59-12-104.2](#);

2730 (D) Section [59-12-104.6](#);

2731 (E) Section [59-12-107.1](#); and

2732 (F) Section [59-12-123](#).

2733 (c) The commission may determine by rule made in accordance with Title 63G,

2734 Chapter 3, Utah Administrative Rulemaking Act, requirements and procedures for

2735 administering, collecting, and enforcing the 911 emergency services charge.

2736 (d) The commission shall retain and deposit an administrative charge in accordance

2737 with Section [59-1-306](#) from the funds the commission collects from the 911 emergency

2738 services charge.

2739 (5) The 911 emergency services charge is subject to Section [69-2-303](#).

2740 (6) An access line provider who fails to comply with this section is subject to penalties

2741 and interest as provided in Sections [59-1-401](#) and [59-1-402](#).

2742 (7) The state may impose, bill, and collect the 911 emergency services charge on a

2743 mobile telecommunications service only to the extent permitted by the Mobile

2744 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

2745 Section 43. Section **69-2-402**, which is renumbered from Section 69-2-5.6 is

2746 renumbered and amended to read:

2747 **[69-2-5.6]. 69-2-402. Unified statewide 911 emergency service charge to fund**

2748 **Unified Statewide 911 Emergency Service Account -- Administrative charge.**

2749 (1) As used in this section, "unified statewide 911 emergency service charge" means

2750 the unified statewide 911 emergency service charge imposed under Subsection (2).

2751 [(+)] (2) (a) Subject to Subsection [~~69-2-5(3)(g)~~] (7), there is imposed on each access

2752 line in the state a unified statewide 911 emergency service charge of 9 cents per month [on

2753 each local exchange service switched access line and each revenue producing radio

2754 ~~communications access line that is subject to a 911 emergency services charge levied by a~~
2755 ~~county, city, town, or metro township under Section 69-2-5].~~

2756 (b) An access line is within the state for the purposes of Subsection (2)(a) if the
2757 telecommunications services provided over the access line are located within the state:

2758 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
2759 Tax Act; and

2760 (ii) as determined in accordance with Section 59-12-215.

2761 ~~[(2)(a)-A] (3) (a) The person that provides service to an access line shall bill and~~
2762 ~~collect the unified statewide 911 emergency [services] service charge [imposed under this~~
2763 ~~section shall be:].~~

2764 ~~[(i) subject to Subsection 69-2-5(3)(g); and]~~

2765 ~~[(ii) billed and collected by the person that provides:]~~

2766 ~~[(A) local exchange service switched access line services;]~~

2767 ~~[(B) radio communications access line services; or]~~

2768 ~~[(C) service described in Subsection 69-2-5(3)(a)(i)(C).]~~

2769 (b) A person that [pays a charge under this section] bills and collects the unified
2770 statewide 911 emergency service charge shall pay the unified statewide 911 emergency service
2771 charge to the commission:

2772 (i) monthly on or before the last day of the month immediately following the last day of
2773 the previous month if:

2774 (A) the person is required to file a sales and use tax return with the commission
2775 monthly under Section 59-12-108; or

2776 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
2777 12, Sales and Use Tax Act; or

2778 (ii) quarterly on or before the last day of the month immediately following the last day
2779 of the previous quarter if the person is required to file a sales and use tax return with the
2780 commission quarterly under Section 59-12-107.

2781 ~~[(c) A charge imposed under this section shall be deposited into the Unified Statewide~~
2782 ~~911 Emergency Service Account created by Section 63H-7a-304.]~~

2783 ~~[(d) If a subscriber of a service subject to a charge described in Subsection (1)]~~

2784 (c) If an access line user is not required to pay for the [service] access line, the access

2785 line provider [of the service] shall collect the unified statewide 911 emergency service charge
 2786 from the person that is required to pay for the [service] access line.

2787 ~~[(3)]~~ (d) The person that bills and collects the [charges levied by this section pursuant
 2788 to Subsections (2)(b) and (c) may] unified statewide 911 emergency service charge:

2789 (i) shall remit the unified statewide 911 emergency service charge along with a form
 2790 prescribed by the commission;

2791 ~~[(a)]~~ (ii) may bill the [charge imposed by this section] unified statewide 911 emergency
 2792 service charge in combination with the [charge] charges levied under [Section 69-2-5] Sections
 2793 69-2-401 and 69-2-403 as one line item charge for 911 emergency service; and

2794 ~~[(b)]~~ (iii) may retain an amount not to exceed 1.5% of the [charges] unified statewide
 2795 911 emergency service charge collected under this section as reimbursement for the cost of
 2796 billing, collecting, and remitting the [levy] unified statewide 911 emergency service charge.

2797 (4) (a) The commission shall deposit any unified 911 emergency service charge
 2798 remitted to the commission into the Unified Statewide 911 Emergency Service Account created
 2799 in Section 63H-7a-304.

2800 ~~[(4) The State Tax Commission]~~ (b) The commission shall collect, enforce, and
 2801 administer the [charges imposed under Subsection (1)] unified statewide 911 emergency
 2802 service charge using the same procedures used in the administration, collection, and
 2803 enforcement of the [emergency services telecommunications charge to fund the Computer
 2804 Aided Dispatch Restricted Account under Section 63H-7a-303:] state sales and use tax under:

2805 (i) Title 59, Chapter 1, General Taxation Policies; and

2806 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

2807 (A) Section 59-12-104;

2808 (B) Section 59-12-104.1;

2809 (C) Section 59-12-104.2;

2810 (D) Section 59-12-104.6;

2811 (E) Section 59-12-107.1; and

2812 (F) Section 59-12-123.

2813 (c) The commission may determine by rule made in accordance with Title 63G,
 2814 Chapter 3, Utah Administrative Rulemaking Act, requirements and procedures for
 2815 administering, collecting, and enforcing the unified statewide 911 emergency service charge.

2816 [~~(5)~~ Notwithstanding Section ~~63H-7a-304~~, the State Tax Commission]

2817 (d) The commission shall retain and deposit an administrative charge in accordance
2818 with Section ~~59-1-306~~ from the revenues the [~~State Tax Commission~~] commission collects
2819 from [~~a charge under this section~~] the unified statewide 911 emergency service charge.

2820 [~~(6)~~ A] (5) The unified statewide 911 emergency service charge [~~under this section~~] is
2821 subject to Section [~~69-2-5.8~~] 69-2-303.

2822 (6) An access line provider who fails to comply with this section is subject to penalties
2823 and interest as provided in Sections 59-1-401 and 59-1-402.

2824 (7) The state may impose, bill, and collect an emergency services telecommunications
2825 charge under this section on a mobile telecommunications service only to the extent permitted
2826 by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

2827 [~~(7)~~] (8) This section sunsets in accordance with Section ~~63I-1-269~~.

2828 Section 44. Section ~~69-2-403~~ is enacted to read:

2829 **69-2-403. Radio network charge to fund the Utah Statewide Radio System**

2830 **Restricted Account -- Administrative charge.**

2831 (1) As used in this section, "radio network charge" means the radio network charge
2832 imposed under Subsection (2).

2833 (2) (a) Subject to Subsection (7), there is imposed on each access line in the state a
2834 radio network charge of:

2835 (i) On and after July 1, 2017, and before July 1, 2018, 18 cents per month; and

2836 (ii) on and after July 1, 2018, 38 cents per month.

2837 (b) An access line is within the state for the purposes of Subsection (2)(a) if the
2838 telecommunications services provided over the access line are located within the state:

2839 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
2840 Tax Act; and

2841 (ii) as determined in accordance with Section 59-12-215.

2842 (3) (a) The person that provides service to an access line shall bill and collect the radio
2843 network charge.

2844 (b) A person that bills and collects the radio network charge shall pay the radio
2845 network charge to the commission:

2846 (i) monthly on or before the last day of the month immediately following the last day of

2847 the previous month if:

2848 (A) the person is required to file a sales and use tax return with the commission

2849 monthly under Section [59-12-108](#); or

2850 (B) the person is not required to file a sales and use tax return under Title 59, Chapter

2851 12, Sales and Use Tax Act; or

2852 (ii) quarterly on or before the last day of the month immediately following the last day

2853 of the previous quarter if the person is required to file a sales and use tax return with the

2854 commission quarterly under Section [59-12-107](#).

2855 (c) If an access line user is not required to pay for the access line, the access line

2856 provider shall collect the radio network charge from the person that is required to pay for the

2857 access line.

2858 (d) The person that bills and collects a radio network charge:

2859 (i) shall remit the radio network charge along with a form prescribed by the

2860 commission; and

2861 (ii) may bill the radio network charge in combination with the charges levied under

2862 Sections [69-2-401](#) and [69-2-402](#) as a one line item charge for 911 emergency service.

2863 (4) (a) The commission shall deposit any radio network charge remitted to the

2864 commission into the Utah Statewide Radio System Restricted Account created in Section

2865 [63H-7a-403](#).

2866 (b) The commission shall collect, enforce, and administer the radio network charge

2867 using the same procedures used in the administration, collection, and enforcement of the state

2868 sales and use tax under:

2869 (i) Title 59, Chapter 1, General Taxation Policies; and

2870 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

2871 (A) Section [59-12-104](#);

2872 (B) Section [59-12-104.1](#);

2873 (C) Section [59-12-104.2](#);

2874 (D) Section [59-12-104.6](#);

2875 (E) Section [59-12-107.1](#); and

2876 (F) Section [59-12-123](#).

2877 (c) The commission may determine, by rule made in accordance with Title 63G,

2878 Chapter 3, Utah Administrative Rulemaking Act, requirements and procedures for
2879 administering, collecting, and enforcing the radio network charge.

2880 (d) The commission shall retain and deposit an administrative charge in accordance
2881 with Section 59-1-306 from the revenues the commission collects from the radio network
2882 charge.

2883 (5) The radio network charge is subject to Section 69-2-303.

2884 (6) An access line provider who fails to comply with this section is subject to penalties
2885 and interest as provided in Sections 59-1-401 and 59-1-402.

2886 (7) The state may impose, bill, and collect the radio network charge under this section
2887 on a mobile telecommunications service only to the extent permitted by the Mobile
2888 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

2889 Section 45. Section **69-2-404**, which is renumbered from Section 69-2-5.7 is
2890 renumbered and amended to read:

2891 **[69-2-5.7]. 69-2-404. Prepaid wireless 911 service charge to fund 911**
2892 **emergency service -- Administrative charge.**

2893 (1) As used in this section:

2894 (a) "Consumer" means a person who purchases prepaid wireless telecommunications
2895 service in a transaction.

2896 (b) "Prepaid wireless 911 service charge" means the charge that is required to be
2897 collected by a seller from a consumer in the amount established under Subsection (2).

2898 (c) (i) "Prepaid wireless telecommunications service" means a wireless
2899 telecommunications service that:

2900 (A) is paid for in advance;

2901 (B) is sold in predetermined units of time or dollars that decline with use in a known
2902 amount or provides unlimited use of the service for a fixed amount or time; and

2903 (C) allows a caller to access 911 emergency service.

2904 (ii) "Prepaid wireless telecommunications service" does not include a wireless
2905 telecommunications service that is billed:

2906 (A) to a customer on a recurring basis; and

2907 (B) in a manner that includes the emergency services telecommunications charges,
2908 described in Sections [~~69-2-5, 69-2-5.5, and 69-2-5.6~~] 69-2-401, 69-2-402, and 69-2-403, for

2909 each radio communication access line assigned to the customer.

2910 (d) "Seller" means a person that sells prepaid wireless telecommunications service to a
2911 consumer.

2912 (e) "Transaction" means each purchase of prepaid wireless telecommunications service
2913 from a seller.

2914 (f) "Wireless telecommunications service" means commercial mobile radio service as
2915 defined by 47 C.F.R. Sec. 20.3, as amended.

2916 (2) There is imposed a prepaid wireless 911 service charge of [~~1.9%~~] 3% of the sales
2917 price per transaction.

2918 (3) (a) The prepaid wireless 911 service charge shall be collected by the seller from the
2919 consumer for each transaction occurring in this state.

2920 (b) (i) Except as provided in Subsections (3)(b)(ii) and (iii), if a user of a service
2921 subject to a charge described in Subsection (2) is not the consumer, the seller shall collect the
2922 charge from the consumer for the service.

2923 (ii) The charge described in Subsection (2) is not imposed on a seller or a consumer of
2924 federal wireless lifeline service if the consumer does not pay the seller for the service.

2925 (iii) A consumer of federal wireless lifeline service shall pay, and the seller of the
2926 service shall collect and remit, the charge described in Subsection (2) when the consumer
2927 purchases from the seller optional services in addition to the federally funded lifeline benefit.

2928 (4) The prepaid wireless 911 service charge shall be separately stated on an invoice,
2929 receipt, or similar document that is provided by the seller to the consumer.

2930 (5) For purposes of Subsection (3), the location of a transaction is determined in
2931 accordance with Sections [59-12-211](#) through [59-12-215](#).

2932 (6) When prepaid wireless telecommunications service is sold with one or more other
2933 products or services for a single non-itemized price, then the percentage specified in Section
2934 (2) shall apply to the entire non-itemized price.

2935 (7) A seller may retain 3% of prepaid wireless 911 service charges that are collected by
2936 the seller from consumers as reimbursement for the cost of billing, collecting, and remitting the
2937 charge.

2938 (8) Prepaid wireless 911 service charges collected by a seller, except as retained under
2939 Subsection (7), shall be remitted to the [~~State Tax Commission~~] commission at the same time

2940 as the seller remits to the [~~State Tax Commission~~] commission money collected by the person
2941 under Title 59, Chapter 12, Sales and Use Tax Act.

2942 (9) The [~~State Tax Commission~~] commission:

2943 (a) shall collect, enforce, and administer the charge imposed under this section using
2944 the same procedures used in the administration, collection, and enforcement of the state sales
2945 and use taxes under:

2946 (i) Title 59, Chapter 1, General Taxation Policies; and

2947 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

2948 (A) Section [59-12-104](#);

2949 (B) Section [59-12-104.1](#);

2950 (C) Section [59-12-104.2](#);

2951 (D) Section [59-12-107.1](#); and

2952 (E) Section [59-12-123](#);

2953 (b) may retain up to 1.5% of the prepaid wireless 911 service charge revenue collected
2954 under Subsection (9)(a) as reimbursement for administering this section;

2955 (c) except for the administrative charge collected under Subsection (9)(b), shall
2956 distribute [the prepaid wireless 911 service charge revenue, except as retained under
2957 Subsection (9)(b), as follows]:

2958 [~~(i) 80.3% of the revenue shall be distributed to each county, city, town, or metro~~
2959 ~~township in the same percentages and in the same manner as the entities receive money to fund~~
2960 ~~911 emergency telecommunications services under Section [69-2-5](#);~~]

2961 (i) 60.2% of the prepaid wireless 911 service charge revenue a public safety answering
2962 point in accordance with Section [69-2-302](#);

2963 [~~(ii) 7.9% of the revenue shall be distributed to fund the Computer Aided Dispatch~~
2964 ~~Restricted Account created in Section [63H-7a-303](#);~~]

2965 [~~(iii) 11.8% of the revenue shall be distributed to fund the unified statewide 911~~
2966 ~~emergency service as in Section [69-2-5.6](#); and]~~

2967 (ii) 7.6% of the prepaid wireless 911 service charge revenue to the Unified Statewide
2968 911 Emergency Service Account created in Section [63H-7a-304](#); and

2969 (iii) 32.2% of the revenue to the Utah Statewide Radio System Restricted Account; and

2970 (d) may make rules in accordance with Title 63G, Chapter 3, Utah Administrative

2971 Rulemaking Act, to administer, collect, and enforce the charges imposed under this section.

2972 (10) ~~[A charge under this section]~~ The prepaid wireless 911 service charge is subject to
2973 Section ~~[69-2-5.8]~~ 69-2-303.

2974 Section 46. Section **69-2-501**, which is renumbered from Section 69-2-6 is renumbered
2975 and amended to read:

2976 **Part 5. Liability and Immunity**

2977 ~~[69-2-6]~~. **69-2-501. Jurisdiction and employee immunity.**

2978 (1) In implementing [a] 911 emergency [~~telephone~~] service, [~~the~~] any public agency
2979 and public safety [~~agencies and their employees~~] agency shall cooperate in establishing [~~the~~
2980 ~~service and in its day-to-day provision~~] and providing 911 emergency service.

2981 (2) Any employee of any public safety agency which is a participant in [a] 911
2982 emergency [~~telephone~~] service may respond and take any action to any call whether within or
2983 without the authorized territorial jurisdiction of the public safety agency.

2984 (3) In response to [~~emergency calls, employees of public safety agencies~~] an emergency
2985 communication, an employee of a public safety agency shall have the same immunity for any
2986 acts performed in the line of duty outside [~~their~~] the public safety agency's authorized
2987 [~~jurisdictions as they enjoy within their authorized jurisdictions~~] jurisdiction as the public
2988 safety agency employee has within the public safety agency's authorized jurisdiction.

2989 (4) No cause of action is created by any incorrect dispatch or response by any system or
2990 any public safety agency or by reason of elapsed response time.

2991 Section 47. Section **69-2-502**, which is renumbered from Section 69-2-7 is renumbered
2992 and amended to read:

2993 ~~[69-2-7]~~. **69-2-502. Limitation of duties and liabilities.**

2994 Except as provided in Section ~~[69-2-8]~~ 69-2-503, nothing contained in this chapter
2995 imposes any duties or liabilities beyond those otherwise specified by law upon any provider of
2996 local exchange service, radio communications service, voice over Internet protocol service, or
2997 terminal equipment needed to implement 911 emergency [~~telephone~~] service and the Utah
2998 statewide radio system and public safety communication network, created in Title 63H,
2999 Chapter 7a, Utah Communications Authority Act.

3000 Section 48. Section **69-2-503**, which is renumbered from Section 69-2-8 is renumbered
3001 and amended to read:

3002 ~~[69-2-8]~~. **69-2-503. Liabilities of providers.**

3003 (1) A provider of local exchange service, radio communications service, or voice over
3004 Internet protocol service may by tariff or agreement with a customer provide for the customer's
3005 release of any claim, suit, or demand against the provider based upon a disclosure or a
3006 nondisclosure of an unlisted or nonpublished telephone number and address, and the related
3007 address, if a call for any 911 emergency [telephone] service is made from the customer's
3008 telephone.

3009 (2) A provider of local exchange service, radio communications service, voice over
3010 Internet protocol service, or telephone terminal equipment needed to implement or enhance 911
3011 emergency [telephone] service, and their employees and agents, are not liable for any damages
3012 in a civil action for injuries, death, or loss to person or property incurred as a result of any act
3013 or omission of the provider, employee, or agent, in connection with developing, adopting,
3014 implementing, maintaining, enhancing, or operating a 911 emergency [telephone] service,
3015 except for damages or injury intentionally caused by or resulting from gross negligence of the
3016 provider or person.

3017 Section 49. **Repealer.**

3018 This bill repeals:

3019 Section **63H-7a-305, 911 Division expenses -- Responsibilities.**

3020 Section **63H-7a-306, 911 Division to report annually.**

3021 Section **63H-7a-307, 911 Advisory Committee -- Membership -- Duties.**

3022 Section **63H-7a-405, Radio network advisory committees.**

3023 Section **63H-7a-504, Interoperability advisory committees.**

3024 Section **69-2-4, Administration.**

3025 Section **69-2-5, Funding for 911 emergency service -- Administrative charge.**

3026 Section **69-2-5.5, Emergency services telecommunications charge to fund the**
3027 **Computer Aided Dispatch Restricted Account -- Administrative charge.**

3028 Section 50. **Effective date.**

3029 (1) This bill takes effect on July 1, 2017.