

10-1-406 Limitation of other telecommunications taxes or fees.

- (1) Subject to the other provisions of this section, a municipality may not levy or collect a telecommunications tax or fee on a person except for a telecommunications tax or fee imposed by the municipality:
 - (a) on a telecommunications provider to recover the management costs of the municipality caused by the activities of the telecommunications provider in the right-of-way of a municipality if the telecommunications tax or fee:
 - (i) is imposed in accordance with Section 72-7-102; and
 - (ii) is not related to:
 - (A) a municipality's loss of use of a highway as a result of the activities of the telecommunications provider in a right-of-way; or
 - (B) increased deterioration of a highway as a result of the activities of the telecommunications provider in a right-of-way; or
 - (b) on a person that:
 - (i) is not subject to a municipal telecommunications license tax under this part; and
 - (ii) locates telecommunications facilities, as defined in Section 72-7-108, in the municipality.
- (2) Subsection (1)(a) may not be interpreted as exempting a telecommunications provider from complying with any ordinance:
 - (a) related to excavation, construction, or installation of a telecommunications facility; and
 - (b) that addresses the safety and quality standards of the municipality for excavation, construction, or installation.
- (3) A telecommunications tax or fee imposed under Subsection (1)(b) shall be imposed:
 - (a) by ordinance; and
 - (b) on a competitively neutral basis.

Enacted by Chapter 253, 2003 General Session