

**10-1-407 Attributing the gross receipts from telecommunications service to a municipality -- Rate impact.**

- (1) The gross receipts from a telecommunications service are attributed to a municipality if the gross receipts are from a transaction for telecommunications service that is located within the municipality:
  - (a) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
  - (b) determined in accordance with Section 59-12-215.
- (2)
  - (a) The rate imposed on the gross receipts for telecommunications service shall be determined in accordance with Subsection (2)(b) if the location of a transaction for telecommunications service is determined under Subsection (1) to be a municipality other than the municipality in which is located:
    - (i) for telecommunications service other than mobile telecommunications service, the customer's service address; or
    - (ii) for mobile telecommunications service, the customer's primary place of use.
  - (b) The rate imposed on the gross receipts for telecommunications service described in Subsection (2)(a) shall be the lower of:
    - (i) the rate imposed by the taxing jurisdiction in which the transaction is located under Subsection (1); or
    - (ii) the rate imposed by the municipality in which it is located:
      - (A) for telecommunications service other than mobile telecommunications service, the customer's service address; or
      - (B) for mobile telecommunications service, the customer's primary place of use.

Amended by Chapter 384, 2008 General Session