

10-1-410 Transactions consisting of telecommunications service and nontelecommunications services.

- (1) For purposes of this section, "nontelecommunications services" means services or tangible personal property that are:
 - (a) not telecommunications service; and
 - (b) provided by a telecommunications provider to a customer.
- (2) Except to the extent prohibited by federal law, if a telecommunications provider provides nontelecommunications services to a customer as part of the same transaction in which the telecommunications provider provides telecommunications service, the gross receipts from the nontelecommunications services provided by the telecommunications provider are subject to a tax under this part unless:
 - (a) the charge for the nontelecommunications services is separately identified in the statement of the transaction with the customer of the telecommunications service; or
 - (b) from the books and records of the telecommunications provider that are kept in the regular course of business, the telecommunications provider can reasonably identify the portion of the total charge for the transaction that is attributable to:
 - (i) the nontelecommunications services; and
 - (ii) the telecommunications service.

Enacted by Chapter 253, 2003 General Session