

Effective 5/10/2016

69-2-5.5 Emergency services telecommunications charge to fund the Computer Aided Dispatch Restricted Account -- Administrative charge.

- (1) Subject to Subsection (6), there is imposed an emergency services telecommunications charge of 6 cents per month on a service that is subject to an emergency services telecommunications charge levied by a county, city, town, or metro township under Section 69-2-5, including:
 - (a) each local exchange service switched access line;
 - (b) each revenue producing radio communications access line; and
 - (c) each other service line, including voice over Internet protocol, used to make calls to and receive calls from the public switched telecommunications network, including a commercial mobile radio service network.
- (2)
 - (a) Subject to Subsection (6), an emergency services telecommunications charge imposed under this section shall be billed and collected by the person that provides:
 - (i) local exchange service switched access line services;
 - (ii) radio communications access line services; or
 - (iii) any other service line, including voice over Internet protocol, that allows a user to make calls to and receive calls from the public switched telecommunications network, including a commercial mobile radio service network.
 - (b) A person that pays an emergency services telecommunications charge under this section shall pay the emergency services telecommunications charge to the commission:
 - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
 - (c) If a subscriber of a service subject to a charge described in Subsection (3)(a) is not required to pay for the service, the provider of the service shall collect the charge from the person that is required to pay for the service.
 - (d) An emergency services telecommunications charge imposed under this section shall be deposited into the Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.
- (3) Emergency services telecommunications charges remitted to the State Tax Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the State Tax Commission.
- (4)
 - (a) The State Tax Commission shall administer, collect, and enforce the charge imposed under Subsection (1) according to the same procedures used in the administration, collection, and enforcement of the state sales and use tax under:
 - (i) Title 59, Chapter 1, General Taxation Policies; and
 - (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 - (A) Section 59-12-104;
 - (B) Section 59-12-104.1;
 - (C) Section 59-12-104.2;

- (D) Section 59-12-104.6;
 - (E) Section 59-12-107.1; and
 - (F) Section 59-12-123.
- (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the State Tax Commission may make rules to administer, collect, and enforce the emergency services telecommunications charges imposed under this section.
 - (c) The State Tax Commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the State Tax Commission collects from an emergency services telecommunications charge under this section.
 - (d) A charge under this section is subject to Section 69-2-5.8.
- (5) A provider of local exchange service switched access line services or radio communications access line services who fails to comply with this section is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.
 - (6) An emergency services telecommunications charge under this section on a mobile telecommunications service may be imposed, billed, and collected only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

Amended by Chapter 179, 2016 General Session