

**Effective 5/10/2016**

**69-2-5.6 911 services charge to fund unified statewide 911 emergency service -- Administrative charge.**

- (1) Subject to Subsection 69-2-5(3)(g), there is imposed a unified statewide 911 emergency service charge of 9 cents per month on each local exchange service switched access line and each revenue producing radio communications access line that is subject to a 911 emergency services charge levied by a county, city, town, or metro township under Section 69-2-5.
- (2)
  - (a) A 911 emergency services charge imposed under this section shall be:
    - (i) subject to Subsection 69-2-5(3)(g); and
    - (ii) billed and collected by the person that provides:
      - (A) local exchange service switched access line services;
      - (B) radio communications access line services; or
      - (C) service described in Subsection 69-2-5(3)(a)(i)(C).
  - (b) A person that pays a charge under this section shall pay the 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) A charge imposed under this section shall be deposited into the Unified Statewide 911 Emergency Service Account created by Section 63H-7a-304.
  - (d) If a subscriber of a service subject to a charge described in Subsection (1) 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.
- (3) The person that bills and collects the charges levied by this section pursuant to Subsections (2) (b) and (c) may:
  - (a) bill the charge imposed by this section in combination with the charge levied under Section 69-2-5 as one line item charge; and
  - (b) retain an amount not to exceed 1.5% of the charges collected under this section as reimbursement for the cost of billing, collecting, and remitting the levy.
- (4) The State Tax Commission shall collect, enforce, and administer the charges imposed under Subsection (1) using the same procedures used in the administration, collection, and enforcement of the emergency services telecommunications charge to fund the Computer Aided Dispatch Restricted Account under Section 63H-7a-303.
- (5) Notwithstanding Section 63H-7a-304, 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 a charge under this section.
- (6) A charge under this section is subject to Section 69-2-5.8.
- (7) This section sunsets in accordance with Section 63I-1-269.

Amended by Chapter 179, 2016 General Session