

69-2-5.8 State Tax Commission redistribution of revenues from certain telecommunications charges.

- (1) As used in this section:
- (a) "Commission" means the State Tax Commission.
 - (b) "Eligible portion of qualifying telecommunications charge revenues" means the portion of qualifying telecommunications charge revenues that:
 - (i) were part of an original distribution; and
 - (ii) the commission determines should have been transmitted:
 - (A) to a secondary recipient political subdivision; and
 - (B) during the redistribution period.
 - (c) "Original distribution" means that the commission:
 - (i) collects an amount of qualifying telecommunications charge revenues; and
 - (ii) transmits the amount of qualifying telecommunications charge revenues to an original recipient political subdivision.
 - (d) "Original recipient political subdivision" means a county, city, or town to which the commission makes an original distribution.
 - (e) "Qualifying telecommunications charge revenues" means revenues the commission collects from a charge under:
 - (i) Section 69-2-5;
 - (ii) Section 69-2-5.5;
 - (iii) Section 69-2-5.6; or
 - (iv) Section 69-2-5.7.
 - (f) "Redistribution" means that the commission:
 - (i) makes an original distribution of qualifying telecommunications charge revenues to an original recipient political subdivision;
 - (ii) after the commission makes the original distribution of qualifying telecommunications charge revenues to the original recipient political subdivision, determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision as a result of:
 - (A) a county, city, or town providing written notice to the commission that qualifying telecommunications charge revenues that the commission distributed to an original recipient political subdivision should have been transmitted to a secondary recipient political subdivision; or
 - (B) the commission finding that an extraordinary circumstance, as defined by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists that requires the commission to make a redistribution without receiving the notice described in Subsection (1)(f)(ii)(A); and
 - (iii) in accordance with this section, transmits to the secondary recipient political subdivision the eligible portion of qualifying telecommunications charge revenues for the redistribution period.
 - (g) "Redistribution determination date" means the date the commission determines that a secondary recipient political subdivision should have received a redistribution, regardless of the date the commission actually transmits the redistribution to the secondary recipient political subdivision.
 - (h) "Redistribution period" means the time period:
 - (i) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is 90 or more days before the redistribution determination date:

- (A) beginning 90 days before the redistribution determination date; and
- (B) ending on the redistribution determination date; or
- (ii) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is less than 90 days before the redistribution determination date:
 - (A) beginning on the date the eligible portion of qualifying telecommunications charge revenues should have been transmitted to the secondary recipient political subdivision; and
 - (B) ending on the redistribution determination date.
- (i) "Secondary recipient political subdivision" means a county, city, or town that the commission determines should receive a redistribution.
- (2) Subject to Subsection (3), the commission may make a redistribution to a secondary recipient political subdivision in an amount equal to the eligible portion of qualifying telecommunications charge revenues if:
 - (a) the commission provides written notice to the following within 15 days after the commission determines to make the redistribution:
 - (i) the original recipient political subdivision; and
 - (ii) the secondary recipient political subdivision; and
 - (b) the commission obtains:
 - (i) an amended return from each person that reports a transaction that will be subject to the redistribution; or
 - (ii) if the commission determines that an amended return described in Subsection (2)(b)(i) is not required to make the redistribution, information:
 - (A) supporting the redistribution; and
 - (B) supplied by a person who collects a qualifying telecommunications charge revenues, a county, city, or town, or the commission.
- (3) The commission shall make a redistribution within 60 days after the requirements of Subsection (2) are met.
- (4) This section does not limit the commission's authority to make a distribution of revenues under this chapter for a time period other than the redistribution period.

Enacted by Chapter 326, 2012 General Session