

EMERGENCY SERVICES TELEPHONE CHARGE

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: David H. Steele

AN ACT RELATING TO THE EMERGENCY TELEPHONE SERVICE LAW; INCREASING THE AMOUNT OF THE EMERGENCY SERVICES TELEPHONE CHARGE THAT MAY BE LEVIED TO PAY FOR 911 EMERGENCY TELEPHONE SERVICE; IMPOSING AN EMERGENCY SERVICES TELEPHONE CHARGE TO PAY FOR THE COSTS OF THE POISON CONTROL CENTER AT THE UNIVERSITY OF UTAH; AND PROVIDING AN EFFECTIVE DATE AND A COORDINATION CLAUSE.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

69-2-5, as last amended by Chapter 86, Laws of Utah 1996

ENACTS:

69-2-5.5, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **69-2-5** is amended to read:

69-2-5. Funding for 911 emergency telephone service.

(1) In providing funding of 911 emergency telephone service, any public agency establishing a 911 emergency telephone service may:

(a) seek assistance from the federal or state government, to the extent constitutionally permissible, in the form of loans, advances, grants, subsidies, and otherwise, directly or indirectly;

(b) seek funds appropriated by local governmental taxing authorities for the funding of public safety agencies; and

(c) seek gifts, donations, or grants from individuals, corporations, or other private entities.

(2) For purposes of providing funding of 911 emergency telephone service, special service districts may raise funds as provided in Section 17A-2-1322 and may borrow money and incur indebtedness as provided in Section 17A-2-1316.

(3) (a) The governing authority of any public agency providing 911 emergency telephone

service may levy monthly an emergency services telephone charge on each local exchange service switched access line and each revenue producing radio communications access line with a billing address within the boundaries of the area served by the public agency, except as provided in Subsection (3)(b).

(b) [(i)] Access lines provided for public coin telephone service are exempt from emergency telephone charges.

~~[(ii) A radio communications access line customer with a billing address within the boundaries of the public agency providing 911 emergency telephone service shall be subject to the emergency telephone charge on a maximum of five radio communications access lines.]~~

(c) The amount of the charge levied under this section may not exceed [50] 53 cents per month for each local exchange service switched access line and [50] 53 cents per month for each radio communications access line.

(d) Notification of intent to levy the charge shall be given to the Public Service Commission at least 30 days prior to the effective date.

(e) An emergency services telephone charge levied under this section shall be billed[;] and collected[, and remitted] by the corporation, person, or entity that provides the local exchange service switched access line services or radio communications access line services and remitted to the public agency providing 911 emergency telephone service in the billed customer location area as directed by the public agency.

(4) (a) Any money received by the public agency for the provision of 911 emergency telephone service shall be deposited in a special emergency telephone service fund.

(b) (i) The money in the emergency telephone service fund shall be expended by the public agency to pay the costs of establishing, installing, maintaining, and operating a 911 emergency telephone system or integrating a 911 system into an established public safety dispatch center, including contracting with the providers of local exchange service, radio communications service, and vendors of appropriate terminal equipment as necessary to implement the 911 emergency telephone service.

(ii) Revenues derived for the funding of 911 emergency telephone service may only be used

for that portion of costs related to the operation of the 911 emergency telephone system when such a system is integrated with any public safety dispatch system.

Section 2. Section **69-2-5.5** is enacted to read:

69-2-5.5. Emergency services telephone charge to fund the Poison Control Center.

(1) There is imposed an emergency services telephone charge of 7 cents per month on each local exchange service switched access line and each revenue producing radio communications access line that is subject to an emergency services telephone charge levied by a public agency under Section 69-2-5.

(2) The emergency services telephone charge imposed under this section shall be:

(a) billed and collected by the corporation, person, or entity that provides local exchange service switched access line services or radio communications access line services and remitted monthly to the State Tax Commission; and

(b) deposited into the General Fund as dedicated credits to pay for:

(i) costs of establishing, installing, maintaining, and operating the University of Utah Poison Control Center; and

(ii) expenses of the State Tax Commission to administer and enforce the collection of the emergency services telephone charges.

(3) Funds for the University of Utah Poison Control Center program are nonlapsing.

(4) Emergency services telephone charges remitted to the State Tax Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the commission.

(5) The State Tax Commission may make rules to administer and enforce the collection of emergency services telephone charges imposed under this section.

(6) 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.

(7) (a) Except as provided in Subsection (8), the State Tax Commission shall assess a charge imposed under this section within three years after the provider of local exchange service switched access line services or radio communications access line services files a return.

(b) If the commission does not assess a charge under this chapter within the three-year period provided in Subsection (7)(a), the commission may not file an action to collect the charge.

(8) The State Tax Commission may assess a charge at any time if the provider of local exchange service switched access line services or radio communications access line services:

(a) files a false or fraudulent return with intent to evade; or

(b) does not file a return.

(9) The State Tax Commission may not make a credit or refund unless the provider of local exchange service switched access line services or radio communications access line services files a claim with the commission within three years of the date of overpayment.

Section 3. Effective date.

This act takes effect on July 1, 1998.

Section 4. Coordination clause.

If this bill and H.B. 395, Tax Assessments, Proceedings, and Credit or Refund Claims, both pass in the 1998 General Session of the Legislature, it is the intent of the Legislature that this bill be amended by deleting the language in Subsections 69-2-5.5(7) through (9) and inserting the following:

(7) (a) Except as provided in Subsections (8) through (11), the State Tax Commission shall assess a charge imposed under this section within three years after a provider of local exchange service switched access line services or radio communications access line services files a return.

(b) Except as provided in Subsections (8) through (11), if the commission does not assess a charge imposed under this section within the three-year period provided in Subsection (7)(a), the commission may not commence a proceeding to collect the charge.

(8) Notwithstanding Subsection (7), the State Tax Commission may assess a charge at any time if a provider of local exchange service switched access line services or radio communications access line services:

(a) files a false or fraudulent return with intent to evade; or

(b) does not file a return.

(9) Notwithstanding Subsection (7), beginning on July 1, 1998, the State Tax Commission

may extend the period to make an assessment or commence a proceeding to collect the charge imposed under this section if:

(a) the three-year period under Subsection (7) has not expired; and

(b) the commission and the provider of local exchange service switched access line services or radio communications access line services sign a written agreement:

(i) authorizing the extension; and

(ii) providing for the length of the extension.

(10) If the State Tax Commission delays an audit at the request of a provider of local exchange service switched access line services or radio communications access line services, the commission may make an assessment as provided in Subsection (11) if:

(a) the provider of local exchange service switched access line services or radio communications access line services subsequently refuses to agree to an extension request by the commission; and

(b) the three-year period under Subsection (7) expires before the commission completes the audit.

(11) An assessment under Subsection (10) shall be:

(a) for the time period for which the State Tax Commission could not make an assessment because of the expiration of the three-year period; and

(b) in an amount equal to the difference between:

(i) the commission's estimate of the amount of the charge the provider of local exchange service switched access line services or radio communications access line services would have been assessed for the time period described in Subsection (11)(a); and

(ii) the amount of the charge the provider of local exchange service switched access line services or radio communications access line services actually paid for the time period described in Subsection (11)(a).

(12) (a) Except as provided in Subsection (12)(b), the State Tax Commission may not make a credit or refund unless the provider of local exchange service switched access line services or radio communications access line services files a claim with the commission within three years of the date

of overpayment.

(b) Notwithstanding Subsection (12)(a), beginning on July 1, 1998, the commission shall extend the period for a provider of local exchange service switched access line services or radio communications access line services to file a claim under Subsection (12)(a) if:

(i) the three-year period under Subsection (12)(a) has not expired; and

(ii) the commission and the provider of local exchange service switched access line services or radio communications access line services sign a written agreement:

(A) authorizing the extension; and

(B) providing for the length of the extension.