

S.B. 221

EMERGENCY SERVICES TELEPHONE CHARGE

SENATE FLOOR AMENDMENTS

FEBRUARY 23, 1998 5:14 PM

Senator **David H. Steele** proposes the following amendments:

1. Page 1, Line 7: After "SERVICE;" delete "AND"
2. Page 1, Line 9: After "UTAH" insert ";AND PROVIDING AN EFFECTIVE DATE AND A COORDINATION CLAUSE"
3. Page 2, Line 10
Committee Report Item #5
dated Feb. 20, 1998
Senate Transportation and
Public Safety Committee: Delete "53.5" and insert "53"
4. Page 2, Line 11
Committee Report Item #6
dated Feb. 20, 1998
Senate Transportation and
Public Safety Committee: Delete "53.5" and insert "53"
5. Page 3, Line 7
Committee Report Item #7
dated Feb. 20, 1998
Senate Transportation and
Public Safety Committee: Delete "6.5" and insert "7"
6. Page 3, Lines 7-11: Delete lines 7-11 and insert the following:
"(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 House Bill 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."