

**AMENDMENTS TO GOVERNMENT**

2012 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Don L. Ipson**

Senate Sponsor: Jerry W. Stevenson

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**LONG TITLE**

**General Description:**

This bill amends provisions related to certain telecommunications charges.

**Highlighted Provisions:**

This bill:

- ▶ requires the State Tax Commission to redistribute certain telecommunications charges under certain circumstances; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on July 1, 2012.

**Utah Code Sections Affected:**

AMENDS:

- 69-2-5**, as last amended by Laws of Utah 2011, Chapter 309
- 69-2-5.5**, as last amended by Laws of Utah 2011, Chapter 309
- 69-2-5.6**, as last amended by Laws of Utah 2011, Chapter 309
- 69-2-5.7**, as enacted by Laws of Utah 2011, Chapter 273

ENACTS:

- 69-2-5.8**, Utah Code Annotated 1953



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

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

30 **69-2-5. Funding for 911 emergency telecommunications service -- Administrative**  
31 **charge.**

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

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

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

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

41 (2) For purposes of providing funding of 911 emergency telecommunications service,  
42 special service districts may raise funds as provided in Section 17D-1-105 and may borrow  
43 money and incur indebtedness as provided in Section 17D-1-103.

44 (3) (a) Except as provided in Subsection (3)(b) and subject to the other provisions of  
45 this Subsection (3) a county, city, or town within which 911 emergency telecommunications  
46 service is provided may levy monthly an emergency services telecommunications charge on:

47 (i) each local exchange service switched access line within the boundaries of the  
48 county, city, or town;

49 (ii) each revenue producing radio communications access line with a billing address  
50 within the boundaries of the county, city, or town; and

51 (iii) any other service, including voice over Internet protocol, provided to a user within  
52 the boundaries of the county, city, or town that allows the user to make calls to and receive  
53 calls from the public switched telecommunications network, including commercial mobile  
54 radio service networks.

55 (b) Notwithstanding Subsection (3)(a), an access line provided for public coin  
56 telecommunications service is exempt from emergency telecommunications charges.

57 (c) The amount of the charge levied under this section may not exceed:

58 (i) 61 cents per month for each local exchange service switched access line;

- 59 (ii) 61 cents per month for each radio communications access line; and
- 60 (iii) 61 cents per month for each service under Subsection (3)(a)(iii).
- 61 (d) (i) For purposes of this Subsection (3)(d) the following terms shall be defined as
- 62 provided in Section 59-12-102 or 59-12-215:
- 63 (A) "mobile telecommunications service";
- 64 (B) "place of primary use";
- 65 (C) "service address"; and
- 66 (D) "telecommunications service."
- 67 (ii) An access line described in Subsection (3)(a) is considered to be within the
- 68 boundaries of a county, city, or town if the telecommunications services provided over the
- 69 access line are located within the county, city, or town:
- 70 (A) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax
- 71 Act; and
- 72 (B) determined in accordance with Section 59-12-215.
- 73 (iii) The rate imposed on an access line under this section shall be determined in
- 74 accordance with Subsection (3)(d)(iv) if the location of an access line described in Subsection
- 75 (3)(a) is determined under Subsection (3)(d)(ii) to be a county, city, or town other than county,
- 76 city, or town in which is located:
- 77 (A) for a telecommunications service, the purchaser's service address; or
- 78 (B) for mobile telecommunications service, the purchaser's place of primary use.
- 79 (iv) The rate imposed on an access line under this section shall be the lower of:
- 80 (A) the rate imposed by the county, city, or town in which the access line is located
- 81 under Subsection (3)(d)(ii); or
- 82 (B) the rate imposed by the county, city, or town in which it is located:
- 83 (I) for telecommunications service, the purchaser's service address; or
- 84 (II) for mobile telecommunications service, the purchaser's place of primary use.
- 85 (e) (i) A county, city, or town shall notify the Public Service Commission of the intent
- 86 to levy the charge under this Subsection (3) at least 30 days before the effective date of the
- 87 charge being levied.
- 88 (ii) For purposes of this Subsection (3)(e):
- 89 (A) "Annexation" means an annexation to:

90 (I) a city or town under Title 10, Chapter 2, Part 4, Annexation; or  
91 (II) a county under Title 17, Chapter 2, County Consolidations and Annexations.  
92 (B) "Annexing area" means an area that is annexed into a county, city, or town.  
93 (iii) (A) Except as provided in Subsection (3)(e)(iii)(C) or (D), if on or after July 1,  
94 2003, a county, city, or town enacts or repeals a charge or changes the amount of the charge  
95 under this section, the enactment, repeal, or change shall take effect:  
96 (I) on the first day of a calendar quarter; and  
97 (II) after a 90-day period beginning on the date the State Tax Commission receives  
98 notice meeting the requirements of Subsection (3)(e)(iii)(B) from the county, city, or town.  
99 (B) The notice described in Subsection (3)(e)(iii)(A) shall state:  
100 (I) that the county, city, or town will enact or repeal a charge or change the amount of  
101 the charge under this section;  
102 (II) the statutory authority for the charge described in Subsection (3)(e)(iii)(B)(I);  
103 (III) the effective date of the charge described in Subsection (3)(e)(iii)(B)(I); and  
104 (IV) if the county, city, or town enacts the charge or changes the amount of the charge  
105 described in Subsection (3)(e)(iii)(B)(I), the amount of the charge.  
106 (C) Notwithstanding Subsection (3)(e)(iii)(A), the enactment of a charge or a charge  
107 increase under this section shall take effect on the first day of the first billing period:  
108 (I) that begins after the effective date of the enactment of the charge or the charge  
109 increase; and  
110 (II) if the billing period for the charge begins before the effective date of the enactment  
111 of the charge or the charge increase imposed under this section.  
112 (D) Notwithstanding Subsection (3)(e)(iii)(A), the repeal of a charge or a charge  
113 decrease under this section shall take effect on the first day of the last billing period:  
114 (I) that began before the effective date of the repeal of the charge or the charge  
115 decrease; and  
116 (II) if the billing period for the charge begins before the effective date of the repeal of  
117 the charge or the charge decrease imposed under this section.  
118 (iv) (A) Except as provided in Subsection (3)(e)(iv)(C) or (D), if for an annexation that  
119 occurs on or after July 1, 2003, the annexation will result in the enactment, repeal, or a change  
120 in the amount of a charge imposed under this section for an annexing area, the enactment,

121 repeal, or change shall take effect:

122 (I) on the first day of a calendar quarter; and

123 (II) after a 90-day period beginning on the date the State Tax Commission receives  
124 notice meeting the requirements of Subsection (3)(e)(iv)(B) from the county, city, or town that  
125 annexes the annexing area.

126 (B) The notice described in Subsection (3)(e)(iv)(A) shall state:

127 (I) that the annexation described in Subsection (3)(e)(iv)(A) will result in an  
128 enactment, repeal, or a change in the charge being imposed under this section for the annexing  
129 area;

130 (II) the statutory authority for the charge described in Subsection (3)(e)(iv)(B)(I);

131 (III) the effective date of the charge described in Subsection (3)(e)(iv)(B)(I); and

132 (IV) if the county, city, or town enacts the charge or changes the amount of the charge  
133 described in Subsection (3)(e)(iv)(B)(I), the amount of the charge.

134 (C) Notwithstanding Subsection (3)(e)(iv)(A), the enactment of a charge or a charge  
135 increase under this section shall take effect on the first day of the first billing period:

136 (I) that begins after the effective date of the enactment of the charge or the charge  
137 increase; and

138 (II) if the billing period for the charge begins before the effective date of the enactment  
139 of the charge or the charge increase imposed under this section.

140 (D) Notwithstanding Subsection (3)(e)(iv)(A), the repeal of a charge or a charge  
141 decrease under this section shall take effect on the first day of the last billing period:

142 (I) that began before the effective date of the repeal of the charge or the charge  
143 decrease; and

144 (II) if the billing period for the charge begins before the effective date of the repeal of  
145 the charge or the charge decrease imposed under this section.

146 (f) Subject to Subsection (3)(g), an emergency services telecommunications charge  
147 levied under this section shall:

148 (i) be billed and collected by the person that provides the:

149 (A) local exchange service switched access line services; or

150 (B) radio communications access line services; and

151 (ii) except for costs retained under Subsection (3)(h), remitted to the State Tax

152 Commission.

153 (g) An emergency services telecommunications charge on a mobile  
154 telecommunications service may be levied, billed, and collected only to the extent permitted by  
155 the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

156 (h) The person that bills and collects the charges levied under Subsection (3)(f) may:

157 (i) bill the charge imposed by this section in combination with the charge levied under  
158 Section 69-2-5.6 as one line item charge; and

159 (ii) retain an amount not to exceed 1.5% of the levy collected under this section as  
160 reimbursement for the cost of billing, collecting, and remitting the levy.

161 (i) The State Tax Commission shall:

162 (i) collect, enforce, and administer the charge imposed under this Subsection (3) using  
163 the same procedures used in the administration, collection, and enforcement of the state sales  
164 and use taxes under:

165 (A) Title 59, Chapter 1, General Taxation Policies; and

166 (B) Title 59, Chapter 12, Part 1, Tax Collection, except for:

167 (I) Section 59-12-104;

168 (II) Section 59-12-104.1;

169 (III) Section 59-12-104.2;

170 (IV) Section 59-12-107.1; and

171 (V) Section 59-12-123; and

172 (ii) transmit money collected under this Subsection (3) monthly by electronic funds  
173 transfer to the county, city, or town that imposes the charge.

174 (j) A person that pays a charge under this section shall pay the charge to the  
175 commission:

176 (i) monthly on or before the last day of the month immediately following the last day of  
177 the previous month if:

178 (A) the person is required to file a sales and use tax return with the commission  
179 monthly under Section 59-12-108; or

180 (B) the person is not required to file a sales and use tax return under Title 59, Chapter  
181 12, Sales and Use Tax Act; or

182 (ii) quarterly on or before the last day of the month immediately following the last day

183 of the previous quarter if the person is required to file a sales and use tax return with the  
184 commission quarterly under Section [~~59-12-108~~] 59-12-107.

185 (k) A charge a person pays under this section shall be paid using a form prescribed by  
186 the State Tax Commission.

187 (l) The State Tax Commission shall retain and deposit an administrative charge in  
188 accordance with Section 59-1-306 from the revenues the State Tax Commission collects from a  
189 charge under this section.

190 (m) A charge under this section is subject to Section 69-2-5.8.

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

194 (b) (i) Except as provided in Subsection (5)(b), the money in the emergency  
195 telecommunications service fund shall be expended by the public agency to pay the costs of:

196 (A) establishing, installing, maintaining, and operating a 911 emergency  
197 telecommunications system;

198 (B) receiving and processing emergency calls from the 911 system or other calls or  
199 requests for emergency services;

200 (C) integrating a 911 system into an established public safety dispatch center, including  
201 contracting with the providers of local exchange service, radio communications service, and  
202 vendors of appropriate terminal equipment as necessary to implement the 911 emergency  
203 telecommunications service; or

204 (D) indirect costs associated with the maintaining and operating of a 911 emergency  
205 telecommunications system.

206 (ii) Revenues derived for the funding of 911 emergency telecommunications service  
207 may be used by the public agency for personnel costs associated with receiving and processing  
208 calls and deploying emergency response resources when the system is integrated with any  
209 public safety dispatch system.

210 (c) Any unexpended money in the emergency telecommunications service fund at the  
211 end of a fiscal year does not lapse, and must be carried forward to be used for the purposes  
212 described in this section.

213 (5) (a) Revenue received by a local entity from an increase in the levy imposed under

214 Subsection (3) after the 2004 Annual General Session:

215 (i) may be used by the public agency for the purposes under Subsection (4)(b); and

216 (ii) shall be deposited into the special emergency telecommunications service fund  
217 described in Subsection (4)(a).

218 (b) Revenue received by a local entity from grants from the Utah 911 Committee under  
219 Section 53-10-605:

220 (i) shall be deposited into the special emergency telecommunications service fund  
221 under Subsection (4)(a); and

222 (ii) shall only be used for that portion of the costs related to the development and  
223 operation of wireless and land-based enhanced 911 emergency telecommunications service and  
224 the implementation of wireless E-911 Phase I and Phase II services as provided in Subsection  
225 (5)(c).

226 (c) The costs allowed under Subsection (5)(b)(ii) include the public safety answering  
227 point's or local entity's costs for:

228 (i) acquisition, upgrade, modification, maintenance, and operation of public service  
229 answering point equipment capable of receiving E-911 information;

230 (ii) database development, operation, and maintenance; and

231 (iii) personnel costs associated with establishing, installing, maintaining, and operating  
232 wireless E-911 Phase I and Phase II services, including training emergency service personnel  
233 regarding receipt and use of E-911 wireless service information and educating consumers  
234 regarding the appropriate and responsible use of E-911 wireless service.

235 (6) A local entity that increases the levy it imposes under Subsection (3)(c) after the  
236 2004 Annual General Session shall increase the levy to the maximum amount permitted by  
237 Subsection (3)(c).

238 Section 2. Section **69-2-5.5** is amended to read:

239 **69-2-5.5. Emergency services telecommunications charge to fund the Poison**  
240 **Control Center -- Administrative charge.**

241 (1) Subject to Subsection (7), there is imposed an emergency services  
242 telecommunications charge of 7 cents per month on each local exchange service switched  
243 access line and each revenue producing radio communications access line that is subject to an  
244 emergency services telecommunications charge levied by a county, city, or town under Section



245 69-2-5.

246 (2) (a) Subject to Subsection (7), an emergency services telecommunications charge  
247 imposed under this section shall be billed and collected by the person that provides:

248 (i) local exchange service switched access line services; or

249 (ii) radio communications access line services.

250 (b) A person that pays an emergency services telecommunications charge under this  
251 section shall pay the emergency services telecommunications charge to the commission:

252 (i) monthly on or before the last day of the month immediately following the last day of  
253 the previous month if:

254 (A) the person is required to file a sales and use tax return with the commission  
255 monthly under Section 59-12-108; or

256 (B) the person is not required to file a sales and use tax return under Title 59, Chapter  
257 12, Sales and Use Tax Act; or

258 (ii) quarterly on or before the last day of the month immediately following the last day  
259 of the previous quarter if the person is required to file a sales and use tax return with the  
260 commission quarterly under Section [~~59-12-108~~] 59-12-107.

261 (c) An emergency services telecommunications charge imposed under this section shall  
262 be deposited into the General Fund as dedicated credits to pay for:

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

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

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

268 (4) Emergency services telecommunications charges remitted to the State Tax  
269 Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the  
270 State Tax Commission.

271 (5) (a) The State Tax Commission shall administer, collect, and enforce the charge  
272 imposed under Subsection (1) according to the same procedures used in the administration,  
273 collection, and enforcement of the state sales and use tax under:

274 (i) Title 59, Chapter 1, General Taxation Policies; and

275 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

- 276 (A) Section 59-12-104;
- 277 (B) Section 59-12-104.1;
- 278 (C) Section 59-12-104.2; and
- 279 (D) Section 59-12-107.1.

280 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 281 State Tax Commission may make rules to administer, collect, and enforce the emergency  
 282 services telecommunications charges imposed under this section.

283 (c) The State Tax Commission shall retain and deposit an administrative charge in  
 284 accordance with Section 59-1-306 from the revenues the State Tax Commission collects from  
 285 an emergency services telecommunications charge under this section.

286 (d) A charge under this section is subject to Section 69-2-5.8.

287 (6) A provider of local exchange service switched access line services or radio  
 288 communications access line services who fails to comply with this section is subject to  
 289 penalties and interest as provided in Sections 59-1-401 and 59-1-402.

290 (7) An emergency services telecommunications charge under this section on a mobile  
 291 telecommunications service may be imposed, billed, and collected only to the extent permitted  
 292 by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

293 Section 3. Section **69-2-5.6** is amended to read:

294 **69-2-5.6. Emergency services telecommunications charge to fund statewide**  
 295 **unified E-911 emergency service -- Administrative charge.**

296 (1) Subject to Subsection 69-2-5(3)(g), there is imposed a statewide unified E-911  
 297 emergency service charge on each local exchange service switched access line and each  
 298 revenue producing radio communications access line that is subject to an emergency services  
 299 telecommunications charge levied by a county, city, or town under Section 69-2-5 or 69-2-5.5  
 300 at:

- 301 (a) 13 cents per month until June 30, 2007; and
- 302 (b) 8 cents per month on and after July 1, 2007.

303 (2) (a) An emergency services telecommunications charge imposed under this section  
 304 shall be:

- 305 (i) subject to Subsection 69-2-5(3)(g); and
- 306 (ii) billed and collected by the person that provides:

307 (A) local exchange service switched access line services;  
308 (B) radio communications access line services; or  
309 (C) service described in Subsection 69-2-5(3)(a)(iii).

310 (b) A person that pays a charge under this section shall pay the charge to the  
311 commission:

312 (i) monthly on or before the last day of the month immediately following the last day of  
313 the previous month if:

314 (A) the person is required to file a sales and use tax return with the commission  
315 monthly under Section 59-12-108; or

316 (B) the person is not required to file a sales and use tax return under Title 59, Chapter  
317 12, Sales and Use Tax Act; or

318 (ii) quarterly on or before the last day of the month immediately following the last day  
319 of the previous quarter if the person is required to file a sales and use tax return with the  
320 commission quarterly under Section ~~[59-12-108]~~ 59-12-107.

321 (c) A charge imposed under this section shall be deposited into the Statewide Unified  
322 E-911 Emergency Service Account created by Section 53-10-603.

323 (3) The person that bills and collects the charges levied by this section pursuant to  
324 Subsections (2)(b) and (c) may:

325 (a) bill the charge imposed by this section in combination with the charge levied under  
326 Section 69-2-5 as one line item charge; and

327 (b) retain an amount not to exceed 1.5% of the charges collected under this section as  
328 reimbursement for the cost of billing, collecting, and remitting the levy.

329 (4) The State Tax Commission shall collect, enforce, and administer the charges  
330 imposed under Subsection (1) using the same procedures used in the administration, collection,  
331 and enforcement of the emergency services telecommunications charge to fund the Poison  
332 Control Center under Section 69-2-5.5.

333 (5) Notwithstanding Section 53-10-603, the State Tax Commission shall retain and  
334 deposit an administrative charge in accordance with Section 59-1-306 from the revenues the  
335 State Tax Commission collects from a charge under this section.

336 (6) A charge under this section is subject to Section 69-2-5.8.

337 [~~6~~] (7) This section sunsets in accordance with Section 63I-1-269.

338 Section 4. Section **69-2-5.7** is amended to read:

339 **69-2-5.7. Prepaid wireless telecommunications charge to fund 911 service.**

340 (1) As used in this section:

341 (a) "Consumer" means a person who purchases prepaid wireless telecommunications  
342 service in a transaction.

343 (b) "Prepaid wireless 911 service charge" means the charge that is required to be  
344 collected by a seller from a consumer in the amount established under Subsection (2).

345 (c) (i) "Prepaid wireless telecommunications service" means a wireless  
346 telecommunications service that:

347 (A) is paid for in advance;

348 (B) is sold in predetermined units of time or dollars that decline with use in a known  
349 amount or provides unlimited use of the service for a fixed amount or time; and

350 (C) allows a caller to dial 911 to access 911 emergency telephone service.

351 (ii) "Prepaid wireless telecommunications service" does not include a wireless  
352 telecommunications service that is billed:

353 (A) to a customer on a recurring basis; and

354 (B) in a manner that includes the emergency services telecommunications charges,  
355 described in Sections 69-2-5, 69-2-5.5, and 69-2-5.6, for each radio communication access line  
356 assigned to the customer.

357 (d) "Seller" means a person that sells prepaid wireless telecommunications service to a  
358 consumer.

359 (e) "Transaction" means each purchase of prepaid wireless telecommunications service  
360 from a seller.

361 (f) "Wireless telecommunications service" means commercial mobile radio service as  
362 defined by 47 C.F.R. Sec. 20.3, as amended.

363 (2) There is imposed a prepaid wireless 911 service charge of 1.9% of the sales price  
364 per transaction.

365 (3) The prepaid wireless 911 service charge shall be collected by the seller from the  
366 consumer for each transaction occurring in this state.

367 (4) The prepaid wireless 911 service charge shall be separately stated on an invoice,  
368 receipt, or similar document that is provided by the seller to the consumer.

369 (5) For purposes of Subsection (3), the location of a transaction is determined in  
370 accordance with Sections 59-12-211 through 59-12-215.

371 (6) When prepaid wireless telecommunications service is sold with one or more other  
372 products or services for a single non-itemized price, then the percentage specified in Section  
373 (2) shall apply to the entire non-itemized price.

374 (7) A seller may retain 3% of prepaid wireless 911 service charges that are collected by  
375 the seller from consumers as reimbursement for the cost of billing, collecting, and remitting the  
376 charge.

377 (8) Prepaid wireless 911 service charges collected by a seller, except as retained under  
378 Subsection (7), shall be remitted to the State Tax Commission at the same time as the seller  
379 remits to the State Tax Commission money collected by the person under Title 59, Chapter 12,  
380 Sales and Use Tax Act.

381 (9) The State Tax Commission:

382 (a) shall collect, enforce, and administer the charge imposed under this section using  
383 the same procedures used in the administration, collection, and enforcement of the state sales  
384 and use taxes under:

385 (i) Title 59, Chapter 1, General Taxation Policies; and

386 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

387 (A) Section 59-12-104;

388 (B) Section 59-12-104.1;

389 (C) Section 59-12-104.2;

390 (D) Section 59-12-107.1; and

391 (E) Section 59-12-123;

392 (b) may retain up to 1.5% of the prepaid wireless 911 service charge revenue collected  
393 under Subsection (9)(a) as reimbursement for administering this section;

394 (c) shall distribute the prepaid wireless 911 service charge revenue, except as retained  
395 under Subsection (9)(b), as follows:

396 (i) 80.3% of the revenue shall be distributed to each county, city, or town in the same  
397 percentages and in the same manner as the entities receive money to fund 911 emergency  
398 telecommunications services under Section 69-2-5;

399 (ii) 9.2% of the revenue shall be distributed to fund the Poison Control Center as in

400 Section 69-2-5.5; and

401 (iii) 10.5% of the revenue shall be distributed to fund the statewide unified E-911  
402 emergency service as in Section 69-2-5.6; and

403 (d) may make rules in accordance with Title 63G, Chapter 3, Utah Administrative  
404 Rulemaking Act, to administer, collect, and enforce the charges imposed under this section.

405 (10) A charge under this section is subject to Section 69-2-5.8.

406 Section 5. Section **69-2-5.8** is enacted to read:

407 **69-2-5.8. Commission redistribution of revenues from certain telecommunications**  
408 **charges.**

409 (1) As used in this section:

410 (a) "Commission" means the State Tax Commission.

411 (b) "Eligible portion of qualifying telecommunications charge revenues" means the  
412 portion of qualifying telecommunications charge revenues that:

413 (i) were part of an original distribution; and

414 (ii) the commission determines should have been transmitted:

415 (A) to a secondary recipient political subdivision; and

416 (B) during the redistribution period.

417 (c) "Original distribution" means that the commission:

418 (i) collects an amount of qualifying telecommunications charge revenues; and

419 (ii) transmits the amount of qualifying telecommunications charge revenues to an  
420 original recipient political subdivision.

421 (d) "Original recipient political subdivision" means a county, city, or town to which the  
422 commission makes an original distribution.

423 (e) "Qualifying telecommunications charge revenues" means revenues the commission  
424 collects from a charge under:

425 (i) Section 69-2-5;

426 (ii) Section 69-2-5.5;

427 (iii) Section 69-2-5.6; or

428 (iv) Section 69-2-5.7.

429 (f) "Redistribution" means that the commission:

430 (i) makes an original distribution of qualifying telecommunications charge revenues to

431 an original recipient political subdivision;

432 (ii) after the commission makes the original distribution of qualifying  
433 telecommunications charge revenues to the original recipient political subdivision, determines  
434 that an eligible portion of qualifying telecommunications charge revenues should have been  
435 transmitted to a secondary recipient political subdivision as a result of:

436 (A) a county, city, or town providing written notice to the commission that qualifying  
437 telecommunications charge revenues that the commission distributed to an original recipient  
438 political subdivision should have been transmitted to a secondary recipient political  
439 subdivision; or

440 (B) the commission finding that an extraordinary circumstance, as defined by rule  
441 made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists  
442 that requires the commission to make a redistribution without receiving the notice described in  
443 Subsection (1)(f)(ii)(A); and

444 (iii) in accordance with this section, transmits to the secondary recipient political  
445 subdivision the eligible portion of qualifying telecommunications charge revenues for the  
446 redistribution period.

447 (g) "Redistribution determination date" means the date the commission determines that  
448 a secondary recipient political subdivision should have received a redistribution, regardless of  
449 the date the commission actually transmits the redistribution to the secondary recipient political  
450 subdivision.

451 (h) "Redistribution period" means the time period:

452 (i) if the commission determines that an eligible portion of qualifying  
453 telecommunications charge revenues should have been transmitted to a secondary recipient  
454 political subdivision beginning on a date that is 90 or more days before the redistribution  
455 determination date:

456 (A) beginning 90 days before the redistribution determination date; and

457 (B) ending on the redistribution determination date; or

458 (ii) if the commission determines that an eligible portion of qualifying  
459 telecommunications charge revenues should have been transmitted to a secondary recipient  
460 political subdivision beginning on a date that is less than 90 days before the redistribution  
461 determination date:

462 (A) beginning on the date the eligible portion of qualifying telecommunications charge  
463 revenues should have been transmitted to the secondary recipient political subdivision; and

464 (B) ending on the redistribution determination date.

465 (i) "Secondary recipient political subdivision" means a county, city, or town that the  
466 commission determines should receive a redistribution.

467 (2) Subject to Subsection (3), the commission may make a redistribution to a secondary  
468 recipient political subdivision in an amount equal to the eligible portion of qualifying  
469 telecommunications charge revenues if:

470 (a) the commission provides written notice to the following within 15 days after the  
471 commission determines to make the redistribution:

472 (i) the original recipient political subdivision; and

473 (ii) the secondary recipient political subdivision; and

474 (b) the commission obtains:

475 (i) an amended return from each person that reports a transaction that will be subject to  
476 the redistribution; or

477 (ii) if the commission determines that an amended return described in Subsection  
478 (2)(b)(i) is not required to make the redistribution, information:

479 (A) supporting the redistribution; and

480 (B) supplied by a person who collects a qualifying telecommunications charge  
481 revenues, a county, city, or town, or the commission.

482 (3) The commission shall make a redistribution within 60 days after the requirements  
483 of Subsection (2) are met.

484 (4) This section does not limit the commission's authority to make a distribution of  
485 revenues under this chapter for a time period other than the redistribution period.

486 **Section 6. Effective date.**

487 This bill takes effect on July 1, 2012.