

Senator Wayne A. Harper proposes the following substitute bill:

EMERGENCY TELEPHONE SERVICE LAW AMENDMENTS

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: Brad L. Dee

LONG TITLE

General Description:

This bill makes amendments to Title 69, Chapter 2, Emergency Telephone Service Law.

Highlighted Provisions:

This bill:

- ▶ addresses the expenditure of revenue collected from an emergency services telecommunications charge;
- ▶ addresses the administration of emergency services telecommunications charges by the State Tax Commission;
- ▶ repeals obsolete language; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill takes effect on July 1, 2014.

Utah Code Sections Affected:

AMENDS:

53-10-603, as last amended by Laws of Utah 2010, Chapters 278 and 307



- 26 [69-2-5](#), as last amended by Laws of Utah 2012, Chapter 326
- 27 [69-2-5.5](#), as last amended by Laws of Utah 2012, Chapter 326
- 28 [69-2-5.6](#), as last amended by Laws of Utah 2012, Chapter 326
- 29 [69-2-5.7](#), as last amended by Laws of Utah 2012, Chapter 326

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

32 Section 1. Section **53-10-603** is amended to read:

33 **53-10-603. Creation of Statewide Unified E-911 Emergency Service Account.**

34 (1) There is created a restricted account within the General Fund known as the
35 "Statewide Unified E-911 Emergency Service Account," consisting of:

36 (a) [~~proceeds~~] revenue collected from the [~~fee~~] charge imposed [in] by Section
37 [69-2-5.6](#);

38 (b) the revenue required by Section [69-2-5.5](#) to be deposited into the restricted account;

39 [~~(b)~~] (c) money appropriated or otherwise made available by the Legislature; and

40 [~~(c)~~] (d) contributions of money, property, or equipment from federal agencies,
41 political subdivisions of the state, persons, or corporations.

42 (2) The money in this restricted account shall be used exclusively for the following
43 statewide public purposes:

44 (a) enhancing public safety as provided in this chapter;

45 (b) providing a statewide, unified, wireless E-911 service available to public safety
46 answering points;

47 (c) providing reimbursement to providers for certain costs associated with Phase II
48 wireless E-911 service; and

49 (d) paying for an outside consultant hired by the Utah 911 Committee to study and
50 advise the committee regarding public safety answering points.

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

52 **69-2-5. Funding for 911 emergency telecommunications service -- Administrative**
53 **charge.**

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

56 (a) seek assistance from the federal or state government, to the extent constitutionally

57 permissible, in the form of loans, advances, grants, subsidies, and otherwise, directly or
58 indirectly;

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

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

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

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

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

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

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

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

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

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

81 (ii) 61 cents per month for each radio communications access line; and

82 (iii) 61 cents per month for each service under Subsection (3)(a)(iii).

83 (d) (i) For purposes of this Subsection (3)(d) the following terms shall be defined as
84 provided in Section 59-12-102 or 59-12-215:

85 (A) "mobile telecommunications service";

86 (B) "place of primary use";

87 (C) "service address"; and

88 (D) "telecommunications service."

89 (ii) An access line described in Subsection (3)(a) is considered to be within the
90 boundaries of a county, city, or town if the telecommunications services provided over the
91 access line are located within the county, city, or town:

92 (A) for purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax
93 Act; and

94 (B) determined in accordance with Section 59-12-215.

95 (iii) The rate imposed on an access line under this section shall be determined in
96 accordance with Subsection (3)(d)(iv) if the location of an access line described in Subsection
97 (3)(a) is determined under Subsection (3)(d)(ii) to be a county, city, or town other than county,
98 city, or town in which is located:

99 (A) for a telecommunications service, the purchaser's service address; or

100 (B) for mobile telecommunications service, the purchaser's place of primary use.

101 (iv) The rate imposed on an access line under this section shall be the lower of:

102 (A) the rate imposed by the county, city, or town in which the access line is located
103 under Subsection (3)(d)(ii); or

104 (B) the rate imposed by the county, city, or town in which it is located:

105 (I) for telecommunications service, the purchaser's service address; or

106 (II) for mobile telecommunications service, the purchaser's place of primary use.

107 (e) (i) A county, city, or town shall notify the Public Service Commission of the intent
108 to levy the charge under this Subsection (3) at least 30 days before the effective date of the
109 charge being levied.

110 (ii) For purposes of this Subsection (3)(e):

111 (A) "Annexation" means an annexation to:

112 (I) a city or town under Title 10, Chapter 2, Part 4, Annexation; or

113 (II) a county under Title 17, Chapter 2, County Consolidations and Annexations.

114 (B) "Annexing area" means an area that is annexed into a county, city, or town.

115 (iii) (A) Except as provided in Subsection (3)(e)(iii)(C) or (D), if [~~on or after July 1,~~
116 ~~2003;~~] a county, city, or town enacts or repeals a charge or changes the amount of the charge
117 under this section, the enactment, repeal, or change shall take effect:

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

119 (II) after a 90-day period beginning on the date the State Tax Commission receives
120 notice meeting the requirements of Subsection (3)(e)(iii)(B) from the county, city, or town.

121 (B) The notice described in Subsection (3)(e)(iii)(A) shall state:

122 (I) that the county, city, or town will enact or repeal a charge or change the amount of
123 the charge under this section;

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

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

126 (IV) if the county, city, or town enacts the charge or changes the amount of the charge
127 described in Subsection (3)(e)(iii)(B)(I), the amount of the charge.

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

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

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

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

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

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

140 (iv) (A) Except as provided in Subsection (3)(e)(iv)(C) or (D), if [~~for an annexation~~
141 ~~that occurs on or after July 1, 2003, the~~] an annexation will result in the enactment, repeal, or a
142 change in the amount of a charge imposed under this section for an annexing area, the
143 enactment, repeal, or change shall take effect:

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

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

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

149 (I) that the annexation described in Subsection (3)(e)(iv)(A) will result in an

150 enactment, repeal, or a change in the charge being imposed under this section for the annexing
151 area;

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

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

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

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

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

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

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

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

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

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

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

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

172 (B) radio communications access line services; and

173 (ii) except for costs retained under Subsection (3)(h), remitted to the State Tax
174 Commission.

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

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

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

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

183 (i) The State Tax Commission shall~~[(i)]~~ collect, enforce, and administer the charge
184 imposed under this Subsection (3) using the same procedures used in the administration,
185 collection, and enforcement of the state sales and use taxes under:

186 ~~[(A)]~~ (i) Title 59, Chapter 1, General Taxation Policies; and

187 ~~[(B)]~~ (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:

188 ~~[(H)]~~ (A) Section 59-12-104;

189 ~~[(H)]~~ (B) Section 59-12-104.1;

190 ~~[(H)]~~ (C) Section 59-12-104.2;

191 (D) Section 59-12-104.6;

192 ~~[(IV)]~~ (E) Section 59-12-107.1; and

193 ~~[(V)]~~ (F) Section 59-12-123~~[-and]~~.

194 ~~[(i)]~~ (j) The State Tax Commission shall transmit money collected under this
195 Subsection (3) monthly by electronic funds transfer to the county, city, or town that imposes
196 the charge.

197 ~~[(j)]~~ (k) A person that pays a charge under this section shall pay the charge to the
198 commission:

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

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

203 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
204 12, Sales and Use Tax Act; or

205 (ii) quarterly on or before the last day of the month immediately following the last day
206 of the previous quarter if the person is required to file a sales and use tax return with the
207 commission quarterly under Section 59-12-107.

208 ~~[(k)]~~ (l) A charge a person pays under this section shall be paid using a form prescribed
209 by the State Tax Commission.

210 ~~[(H)]~~ (m) The State Tax Commission shall retain and deposit an administrative charge
211 in accordance with Section 59-1-306 from the revenues the State Tax Commission collects

212 from a charge under this section.

213 ~~[(m)]~~ (n) A charge under this section is subject to Section 69-2-5.8.

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

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

219 (A) establishing, installing, maintaining, and operating a 911 emergency
220 telecommunications system;

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

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

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

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

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

236 (5) (a) Revenue received by a local entity from an increase in the levy imposed under
237 Subsection (3) after the 2004 Annual General Session:

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

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

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

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

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

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

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

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

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

258 (6) A local entity that increases the levy it imposes under Subsection (3)(c) after the
259 2004 Annual General Session shall increase the levy to the maximum amount permitted by
260 Subsection (3)(c).

261 Section 3. Section **69-2-5.5** is amended to read:

262 **69-2-5.5. Emergency services telecommunications charge -- Administrative**
263 **charge.**

264 (1) Subject to Subsection (7), there is imposed an emergency services
265 telecommunications charge of 7 cents per month on each local exchange service switched
266 access line and each revenue producing radio communications access line that is subject to an
267 emergency services telecommunications charge levied by a county, city, or town under Section
268 **69-2-5.**

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

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

272 (ii) radio communications access line services.

273 (b) A person that pays an emergency services telecommunications charge under this

274 section shall pay the emergency services telecommunications charge to the commission:

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

277 (A) the person is required to file a sales and use tax return with the commission
278 monthly under Section [59-12-108](#); or

279 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
280 12, Sales and Use Tax Act; or

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

284 (c) ~~Am~~ (i) Except as provided in Subsection (2)(c)(iii), the State Tax Commission
285 shall deposit the first \$2,200,000 of the revenue collected in a fiscal year from the emergency
286 services telecommunications charge imposed under this section ~~[shall be deposited]~~ into the
287 General Fund as dedicated credits to pay for~~:(i)~~ the costs of establishing, installing,
288 maintaining, and operating the University of Utah Poison Control Center~~;~~ and.

289 ~~[(ii) expenses of the State Tax Commission to administer and enforce the collection of~~
290 ~~the emergency services telecommunications charges.]~~

291 (ii) Except as provided in Subsection (2)(c)(iii), the State Tax Commission shall
292 deposit the revenue collected in a fiscal year from the emergency service telecommunications
293 charge imposed under this section that exceeds \$2,200,000 into the Statewide Unified E-911
294 Emergency Service Account created by Section [53-10-603](#) to be used as provided in Section
295 [53-10-603](#).

296 (iii) The commission shall retain and deposit an administrative charge in accordance
297 with Section [59-1-306](#) from the revenue the State Tax Commission collects under Subsections
298 (2)(c)(i) and (ii).

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

300 (4) Emergency services telecommunications charges remitted to the State Tax
301 Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the
302 State Tax Commission.

303 (5) (a) The State Tax Commission shall administer, collect, and enforce the charge
304 imposed under Subsection (1) according to the same procedures used in the administration,

305 collection, and enforcement of the state sales and use tax under:

- 306 (i) Title 59, Chapter 1, General Taxation Policies; and
 307 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
 308 (A) Section [59-12-104](#);
 309 (B) Section [59-12-104.1](#);
 310 (C) Section [59-12-104.2](#); [~~and~~]
 311 (D) Section [59-12-104.6](#);
 312 [~~(D)~~] (E) Section [59-12-107.1](#)[-]; and
 313 (F) Section [59-12-123](#).

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

317 [~~(c) The State Tax Commission shall retain and deposit an administrative charge in
 318 accordance with Section [59-1-306](#) from the revenues the State Tax Commission collects from
 319 an emergency services telecommunications charge under this section.~~]

320 [~~(d)~~] (c) A charge under this section is subject to Section [69-2-5.8](#).

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

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

327 Section 4. Section [69-2-5.6](#) is amended to read:

328 **[69-2-5.6. Emergency services telecommunications charge to fund statewide](#)**
 329 **[unified E-911 emergency service -- Administrative charge.](#)**

330 (1) Subject to Subsection [69-2-5\(3\)\(g\)](#), there is imposed a statewide unified E-911
 331 emergency service charge of 8 cents per month on each local exchange service switched access
 332 line and each revenue producing radio communications access line that is subject to an
 333 emergency services telecommunications charge levied by a county, city, or town under Section
 334 [69-2-5](#) or [69-2-5.5](#) [~~at~~].

335 [~~(a) 13 cents per month until June 30, 2007; and~~]

336 [~~(b) 8 cents per month on and after July 1, 2007.~~]

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

339 (i) subject to Subsection 69-2-5(3)(g); and

340 (ii) billed and collected by the person that provides:

341 (A) local exchange service switched access line services;

342 (B) radio communications access line services; or

343 (C) service described in Subsection 69-2-5(3)(a)(iii).

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

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

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

350 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
351 12, Sales and Use Tax Act; or

352 (ii) quarterly on or before the last day of the month immediately following the last day
353 of the previous quarter if the person is required to file a sales and use tax return with the
354 commission quarterly under Section 59-12-107.

355 (c) ~~[A]~~ The revenue collected from a charge imposed under this section shall be
356 deposited into the Statewide Unified E-911 Emergency Service Account created by Section
357 53-10-603 and used as provided in Section 53-10-603.

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

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

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

364 (4) The State Tax Commission shall collect, enforce, and administer the charges
365 imposed under Subsection (1) using the same procedures used in the administration, collection,
366 and enforcement of the emergency services telecommunications charge to fund the Poison

367 Control Center under Section 69-2-5.5.

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

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

372 (7) This section sunsets in accordance with Section 63I-1-269.

373 Section 5. Section 69-2-5.7 is amended to read:

374 **69-2-5.7. Prepaid wireless telecommunications charge to fund 911 service --**

375 **Administrative charge.**

376 (1) As used in this section:

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

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

381 (c) (i) "Prepaid wireless telecommunications service" means a wireless
382 telecommunications service that:

383 (A) is paid for in advance;

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

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

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

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

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

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

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

397 (f) "Wireless telecommunications service" means commercial mobile radio service as

398 defined by 47 C.F.R. Sec. 20.3, as amended.

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

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

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

405 (5) For purposes of Subsection (3), the location of a transaction is determined in
406 accordance with Sections [59-12-211](#) through [59-12-215](#).

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

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

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

417 (9) The State Tax Commission:

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

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

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

423 (A) Section [59-12-104](#);

424 (B) Section [59-12-104.1](#);

425 (C) Section [59-12-104.2](#);

426 (D) Section [59-12-104.6](#);

427 [~~(E)~~] (E) Section [59-12-107.1](#); and

428 [~~(F)~~] (F) Section [59-12-123](#);

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

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

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

436 (ii) 9.2% of the revenue shall be distributed to fund the Poison Control Center as in
437 Section 69-2-5.5; and

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

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

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

443 Section 6. **Effective date.**

444 This bill takes effect on July 1, 2014.