

429 within the boundaries of the county, city, town, or metro township; and

430 (C) any other service, including voice over Internet protocol, provided to a user within
431 the boundaries of the county, city, town, or metro township that allows the user to make calls to
432 and receive calls from the public switched telecommunications network, including commercial
433 mobile radio service networks.

434 ~~(ii) \hat{S} (A) Except as provided in \hat{H} [Subsection] Subsections $\leftarrow \hat{H}$ (3)(a)(ii)(B)~~
434a ~~\hat{H} and (C) $\leftarrow \hat{H}$, if [Hf] $\leftarrow \hat{S}$ a subscriber of a~~
434a ~~service subject to a levy described in Subsection (3)(a)(i) is not~~
435 ~~required to pay for the service, the provider of the service shall collect the levy from the person~~
436 ~~that is required to pay for the service.~~

436a ~~\hat{H} [\hat{S} (B) A provider or consumer of federal wireless lifeline service is not subject~~
436b ~~to the levy described in Subsection (3)(a)(i) for the federally-funded lifeline portion of the~~
436c ~~consumer's wireless service. $\leftarrow \hat{S}$]~~

436d (B) The levy described in Subsection (3)(a)(i) is not imposed on a provider or a
436e consumer of federal wireless lifeline service if the consumer does not pay the provider for
436f the service.

436g (C) A consumer of federal wireless lifeline service shall pay, and the provider of
436h the service shall collect and remit, the levy described in Subsection (3)(a)(i) when the
436i consumer purchases from a provider optional services in addition to the federally funded
436j lifeline benefit. $\leftarrow \hat{H}$

437 [(ii)] (iii) If a metro township levies a charge under this chapter, the metro township is
438 subject to the same requirements a city is required to meet under this chapter.

439 [(iii)] (iv) Except as provided in Subsection (3)(a)[(iv)](v) and notwithstanding any
440 other provision of this chapter, if a metro township levies a charge described in Subsection
441 (3)(a)(i) under this chapter, the State Tax Commission shall distribute the revenue collected
442 from the charge to the metro township.

443 [(iv)] (v) The State Tax Commission shall transfer the revenues collected within a
444 metro township under this chapter to a municipal services district created under Title 17B,
445 Chapter 2a, Part 11, Municipal Services District Act, if the metro township:

446 (A) provides written notice to the State Tax Commission requesting the transfer; and

447 (B) designates the municipal services district to which the metro township requests the
448 State Tax Commission to transfer the revenues.

449 (b) Notwithstanding Subsection (3)(a), an access line provided for public coin
450 telecommunications service is exempt from 911 emergency service charges.

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

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

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

646 and receive calls from the public switched telecommunications network, including a
 647 commercial mobile radio service network.

648 (2) (a) Subject to Subsection (6), an emergency services telecommunications charge
 649 imposed under this section shall be billed and collected by the person that provides:

650 (i) local exchange service switched access line services; [~~or~~]

651 (ii) radio communications access line services[~~;~~]; or

652 (iii) any other service ~~§~~→ line ←~~§~~ , including voice over Internet protocol, that allows a
 652a user to

653 make calls to and receive calls from the public switched telecommunications network,
 654 including a commercial mobile radio service network.

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

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

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

661 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
 662 12, Sales and Use Tax Act; or

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

666 (c) If a subscriber of a service subject to a charge described in Subsection (3)(a) is not
 667 required to pay for the service, the provider of the service shall collect the charge from the
 668 person that is required to pay for the service.

669 [~~(e)~~] (d) An emergency services telecommunications charge imposed under this section
 670 shall be deposited into the Computer Aided Dispatch Restricted Account created in Section
 671 63H-7a-303.

672 (3) Emergency services telecommunications charges remitted to the State Tax
 673 Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the
 674 State Tax Commission.

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