

Representative Stephen G. Handy proposes the following substitute bill:

UTAH COMMUNICATIONS AUTHORITY AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Wayne A. Harper

House Sponsor: Stephen G. Handy

LONG TITLE

General Description:

This bill makes amendments related to the amount and collection of charges for the Utah Communications Authority.

Highlighted Provisions:

This bill:

- ▶ revokes the Utah Communications Authority's existing exemption from the Budgetary Procedures Act;
- ▶ adjusts the collection amount for:
 - the Utah Statewide Radio Restricted Account;
 - the public safety network; and
 - the 911 emergency service charge;
- ▶ revokes a repeal date for the emergency services telecommunications charge;
- ▶ sets a future repeal date for charges to maintain the public safety communications network; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:



26 This bill provides a special effective date.

27 **Utah Code Sections Affected:**

28 AMENDS:

29 **63H-7a-104**, as last amended by Laws of Utah 2021, Chapters 84 and 345

30 **63H-7a-304**, as last amended by Laws of Utah 2021, Chapters 162 and 345

31 **63H-7a-403**, as last amended by Laws of Utah 2020, Chapter 294

32 **63H-7a-803**, as last amended by Laws of Utah 2021, Chapters 84 and 345

33 **63I-1-269**, as last amended by Laws of Utah 2019, Chapter 509

34 **63I-2-263**, as last amended by Laws of Utah 2021, First Special Session, Chapter 4

35 **69-2-402**, as enacted by Laws of Utah 2017, Chapter 430

36 **69-2-403**, as last amended by Laws of Utah 2019, Chapter 509

37 **69-2-404**, as enacted by Laws of Utah 2017, Chapter 430

38 **69-2-405**, as last amended by Laws of Utah 2020, Chapter 294



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

41 Section 1. Section **63H-7a-104** is amended to read:

42 **63H-7a-104. Relation to certain acts.**

43 (1) The authority is exempt from:

44 (a) Title 51, Chapter 5, Funds Consolidation Act;

45 (b) Title 63A, Utah Government Operations Code; and

46 [~~(c) Title 63J, Chapter 1, Budgetary Procedures Act; and]~~

47 [~~(d)~~] (c) Title 63A, Chapter 17, Utah State Personnel Management Act.

48 (2) The authority is subject to:

49 (a) Title 52, Chapter 4, Open and Public Meetings Act;

50 (b) Section 67-3-12;

51 (c) Title 63G, Chapter 2, Government Records Access and Management Act; and

52 (d) Title 63G, Chapter 6a, Utah Procurement Code.

53 Section 2. Section **63H-7a-304** is amended to read:

54 **63H-7a-304. Unified Statewide 911 Emergency Service Account -- Creation --**

55 **Administration -- Permitted uses.**

56 (1) There is created a restricted account within the General Fund known as the "Unified

57 Statewide 911 Emergency Service Account," consisting of:

- 58 (a) proceeds from the fee imposed in Section 69-2-403;
- 59 (b) money appropriated or otherwise made available by the Legislature; and
- 60 (c) contributions of money, property, or equipment from federal agencies, political
- 61 subdivisions of the state, persons, or corporations.

62 (2) (a) Except as provided in Subsection (4) and subject to Subsection (3) and

63 appropriations by the Legislature, the authority shall disburse funds in the 911 account for the

64 purpose of enhancing and maintaining the statewide public safety communications network and

65 911 call processing equipment in order to rapidly, efficiently, effectively, and with greater

66 interoperability deliver 911 services in the state.

67 (b) In expending funds in the 911 account, the authority shall give a higher priority to

68 an expenditure that:

- 69 (i) best promotes statewide public safety;
- 70 (ii) best promotes interoperability;
- 71 (iii) impacts the largest service territory;
- 72 (iv) impacts a densely populated area; or
- 73 (v) impacts an underserved area.

74 (c) The authority shall expend funds in the 911 account in accordance with the

75 authority strategic plan described in Section 63H-7a-206.

76 (d) The authority may not expend funds from the 911 account collected through the

77 911 emergency service charge imposed in Section 69-2-403 on behalf of a PSAP that chooses

78 not to participate in the:

- 79 (i) public safety communications network; and
- 80 (ii) the 911 emergency service defined in Section 69-2-102.

81 (e) The authority may not expend funds from the 911 account collected through the

82 prepaid wireless 911 service charge revenue distributed in [~~Subsection 69-2-405(9)(c)~~]

83 Subsections 69-2-405(9)(a)(iii) and 69-2-405(9)(b)(iii) on behalf of a PSAP that chooses not to

84 participate in the:

- 85 (i) public safety communications network; and
- 86 (ii) 911 emergency service defined in Section 69-2-102.
- 87 (f) The executive director shall recommend to the board expenditures for the authority

88 to make from the 911 account in accordance with this Subsection (2).

89 (3) Subject to an appropriation by the Legislature and approval by the board, the
90 Administrative Services Division may use funds in the 911 account to cover the Administrative
91 Services Division's administrative costs related to the 911 account.

92 (4) (a) The authority shall reimburse from the 911 account to the Utah Geospatial
93 Resource Center created in Section 63A-16-505 an amount equal to up to 1 cent of each unified
94 statewide 911 emergency service charge deposited into the 911 account under Section
95 69-2-403.

96 (b) The Utah Geospatial Resource Center shall use the funds reimbursed to the Utah
97 Geospatial Resource Center under Subsection (4)(a) to:

98 (i) enhance and upgrade digital mapping standards; and

99 (ii) maintain a statewide geospatial database for unified statewide 911 emergency
100 service.

101 Section 3. Section 63H-7a-403 is amended to read:

102 **63H-7a-403. Utah Statewide Radio System Restricted Account -- Creation --**
103 **Administration.**

104 (1) There is created a restricted account within the General Fund known as the "Utah
105 Statewide Radio System Restricted Account," consisting of:

106 (a) money appropriated or otherwise made available by the Legislature; and

107 (b) contributions of money from federal agencies, political subdivisions of the state,
108 persons, or corporations.

109 (2) (a) Subject to appropriations by the Legislature and subject to this Subsection (2),
110 the authority may expend funds in the Utah Statewide Radio System Restricted Account for the
111 purpose of acquiring, constructing, operating, maintaining, and repairing a statewide radio
112 system public safety communications network as authorized in Section 63H-7a-202, including:

113 (i) public safety communications network and related facilities, real property,
114 improvements, and equipment necessary for the acquisition, construction, and operation of
115 services and facilities;

116 (ii) installation, implementation, and maintenance of the public safety communications
117 network;

118 (iii) maintaining and upgrading VHF and 800 MHz radio networks; and

119 (iv) an operating budget to include personnel costs not otherwise covered by funds
120 from another account.

121 (b) For each radio network charge that is deposited into the Utah Statewide Radio
122 System Restricted Account under Section 69-2-404, the authority shall spend, subject to an
123 appropriation by the Legislature and this Subsection (2):

124 (i) on and after July 1, 2017, ~~[18]~~ and before January 1, 2025, 18 cents of each total
125 radio network charge to maintain the public safety communications network, including:

126 (A) the 700 MHz, 800 MHz, and VHF radio networks;

127 (B) the authority's radio console network connectivity;

128 (C) funding a statewide interoperability coordinator; and

129 ~~[(D) supplementing costs formerly offset by public safety communications network
130 user fees assessed by the authority before July 1, 2017; and]~~

131 (D) authority administration costs;

132 (ii) on and after January 1, 2025, and before July 1, 2033, 27 cents of each total radio
133 network charge to maintain the public safety communications network, including:

134 (A) the 700 MHz, 800 MHz, and VHF radio networks;

135 (B) the authority's radio console network connectivity;

136 (C) funding a statewide interoperability coordinator; and

137 (D) authority administration costs; and

138 ~~[(ii)]~~ (iii) on and after January 1, 2018, ~~[34]~~ and before January 1, 2025, 34 cents of
139 each total radio network charge to acquire, construct, equip, and install property for, and to
140 make improvements to, the 800 MHz radio system, including debt service costs.

141 (c) In expending funds in the Utah Statewide Radio System Restricted Account, the
142 authority shall give a higher priority to an expenditure that:

143 (i) best promotes statewide public safety;

144 (ii) best promotes interoperability;

145 (iii) impacts the largest service territory;

146 (iv) impacts a densely populated area; or

147 (v) impacts an underserved area.

148 (d) The authority shall expend funds in the Utah Statewide Radio System Restricted
149 Account in accordance with the authority strategic plan described in Section 63H-7a-206.

150 (e) The authority may not expend funds from the Utah Statewide Radio System
151 Restricted Account collected through the radio network charge imposed in Section 69-2-404 on
152 behalf of a public agency or PSAP if the public agency or PSAP chooses not to participate in
153 the:

- 154 (i) public safety communications network; and
- 155 (ii) radio communications service defined in Section 69-2-102.

156 (f) The authority may not expend funds from the Utah Statewide Radio System
157 Restricted Account collected through the prepaid wireless 911 service charge revenue
158 distributed in [~~Subsection 69-2-405(9)(c)~~] Subsections 69-2-405(9)(a)(iii) and
159 69-2-405(9)(b)(iii) on behalf of a public agency or PSAP if the public agency or PSAP chooses
160 not to participate in the:

- 161 (i) public safety communications network; and
- 162 (ii) radio communications service defined in Section 69-2-102.

163 (g) The executive director shall recommend to the board expenditures for the authority
164 to make from the Utah Statewide Radio System Restricted Account in accordance with this
165 Subsection (2).

166 (3) Subject to appropriations by the Legislature, the Administrative Services Division
167 may expend funds in the Utah Statewide Radio System Restricted Account for administrative
168 costs that the Administrative Services Division incurs related to the Utah Statewide Radio
169 System Restricted Account.

170 Section 4. Section 63H-7a-803 is amended to read:

171 **63H-7a-803. Relation to certain acts -- Participation in Risk Management Fund.**

172 (1) The Utah Communications Authority is exempt from:

- 173 (a) except as provided in Subsection (3), Title 63A, Utah Government Operations
174 Code;
- 175 (b) Title 63G, Chapter 4, Administrative Procedures Act; and
- 176 (c) Title 63A, Chapter 17, Utah State Personnel Management Act.

177 (2) (a) The board shall adopt [~~budgetary~~] procedures, accounting, and personnel and
178 human resource policies substantially similar to those from which they have been exempted in
179 Subsection (1).

180 (b) The authority, the board, and the committee members are subject to Title 67,

181 Chapter 16, Utah Public Officers' and Employees' Ethics Act.

182 (c) The authority is subject to Title 52, Chapter 4, Open and Public Meetings Act.

183 (d) The authority is subject to Title 63G, Chapter 6a, Utah Procurement Code.

184 (e) The authority is subject to Title 63J, Chapter 1, Budgetary Procedures Act, only
185 with respect to money appropriated to the authority by the Legislature.

186 (3) (a) Subject to the requirements of Subsection [63E-1-304\(2\)](#), the administration may
187 participate in coverage under the Risk Management Fund created by Section [63A-4-201](#).

188 (b) The authority is subject to Section [67-3-12](#).

189 Section 5. Section [63I-1-269](#) is amended to read:

190 **[63I-1-269](#). Repeal dates, Title 69.**

191 [~~Section [69-2-403](#), emergency services telecommunications charge to fund unified
192 statewide 911 emergency service, is repealed July 1, 2025.~~]

193 Section 6. Section [63I-2-263](#) is amended to read:

194 **[63I-2-263](#). Repeal dates, Title 63A to Title 63N.**

195 [~~(1) Section [63A-3-111](#) is repealed June 30, 2021.~~]

196 [~~(2) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is
197 repealed July 1, 2021.~~]

198 [~~(3)~~] (1) Title 63C, Chapter 22, Digital Wellness, Citizenship, and Safe Technology
199 Commission is repealed July 1, 2023.

200 [~~(4)~~] (2) Section [63G-1-502](#) is repealed July 1, 2022.

201 [~~(5)~~] (3) The following sections regarding the World War II Memorial Commission are
202 repealed on July 1, 2022:

203 (a) Section [63G-1-801](#);

204 (b) Section [63G-1-802](#);

205 (c) Section [63G-1-803](#); and

206 (d) Section [63G-1-804](#).

207 [~~(6)~~] (4) Section [63H-7a-303](#) is repealed July 1, 2024.

208 (5) Subsection [63H-7a-403\(2\)\(b\)](#), regarding the charge to maintain the public safety
209 communications network, is repealed July 1, 2033.

210 [~~(7)~~] Subsection [63J-1-206\(3\)\(c\)](#), relating to coronavirus, is repealed July 1, 2021.]

211 [~~(8)~~] (6) Sections [63M-7-213](#) and [63M-7-213.5](#) are repealed on January 1, 2023.

212 ~~[(9)]~~ (7) Section ~~63M-7-217~~ is repealed on July 1, 2022.

213 ~~[(10)]~~ (8) Title 63N, Chapter 13, Part 3, Facilitating Public-private Partnerships Act, is
214 repealed January 1, 2024.

215 ~~[(11) Title 63N, Chapter 15, COVID-19 Economic Recovery Programs, is repealed~~
216 ~~December 31, 2021.]~~

217 Section 7. Section ~~69-2-402~~ is amended to read:

218 **69-2-402. 911 emergency service charge.**

219 (1) As used in this section, "911 emergency service charge" means the 911 emergency
220 service charge levied by the state under Subsection (2).

221 (2) (a) ~~[Subject]~~ Before January 1, 2025, and subject to Subsection (6), there is
222 imposed on each access line in the state a 911 emergency service charge of 71 cents per month.

223 (b) On and after January 1, 2025, and subject to Subsection (6), there is imposed on
224 each access line in the state a 911 emergency service charge of 73 cents per month.

225 ~~[(b)]~~ (c) An access line is within the state for the purposes of ~~[Subsection]~~ Subsections
226 (2)(a) and (2)(b) if the telecommunications services provided over the access line are located
227 within the state:

228 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
229 Tax Act; and

230 (ii) as determined in accordance with Section ~~59-12-215~~.

231 (3) (a) Subject to Subsection (6), the person that provides service to an access line shall
232 bill and collect the 911 emergency service charge.

233 (b) A person that bills and collects the 911 emergency service charge shall, except for
234 costs retained under Subsection (3)(g)(iii), remit the 911 emergency service charge to the
235 commission:

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

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

240 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
241 12, Sales and Use Tax Act; or

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

243 of the previous quarter if the person is required to file a sales and use tax return with the
244 commission quarterly under Section 59-12-107.

245 (c) Except as provided in Subsections (3)(d) and (e), if an access line user is not
246 required to pay for the service, the access line provider shall collect the 911 emergency service
247 charge from the person that is required to pay for the access line.

248 (d) The 911 emergency service charge is not imposed on a provider of a consumer of
249 federal wireless lifeline service if the consumer does not pay the provider for the service.

250 (e) A consumer of federal wireless lifeline service shall pay, and the provider of the
251 service shall collect and remit, the 911 emergency service charge when the consumer purchases
252 from the provider optional services in addition to the federally funded lifeline benefit.

253 (f) The 911 emergency service charge is not imposed on an access line provided for
254 public pay telecommunications service.

255 (g) The person that bills and collects the 911 emergency service charge:

256 (i) shall remit the 911 emergency service charge along with a form prescribed by the
257 commission;

258 (ii) may bill the 911 emergency service charge in combination with the charges levied
259 under Sections 69-2-403 and 69-2-404 as one line item charge for 911 emergency service; and

260 (iii) may retain an amount not to exceed 1.5% of the 911 emergency service charge as
261 reimbursement for the cost of billing, collecting, and remitting the 911 emergency service
262 charge.

263 (4) The commission shall transmit the funds the commission collects from the 911
264 emergency service charge monthly to a public safety answering point in accordance with
265 Section 69-2-302.

266 (5) An access line provider that fails to comply with this section is subject to penalties
267 and interest as provided in Sections 59-1-401 and 59-1-402.

268 (6) The state may impose, bill, and collect the 911 emergency service charge on a
269 mobile telecommunications service only to the extent permitted by the Mobile
270 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

271 Section 8. Section 69-2-403 is amended to read:

272 **69-2-403. Unified statewide 911 emergency service charge to fund Unified**
273 **Statewide 911 Emergency Service Account.**

274 (1) As used in this section, "unified statewide 911 emergency service charge" means
275 the unified statewide 911 emergency service charge imposed under Subsection (2).

276 (2) (a) Subject to Subsection (6), there is imposed on each access line in the state a
277 unified statewide 911 emergency service charge of:

278 (i) until June 30, 2019, 9 cents per month; and

279 (ii) beginning July 1, 2019, 25 cents per month.

280 (b) An access line is within the state for the purposes of Subsection (2)(a) if the
281 telecommunications services provided over the access line are located within the state:

282 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
283 Tax Act; and

284 (ii) as determined in accordance with Section [59-12-215](#).

285 (3) (a) The person that provides service to an access line shall bill and collect the
286 unified statewide 911 emergency service charge.

287 (b) A person that bills and collects the unified statewide 911 emergency service charge
288 shall pay the unified statewide 911 emergency service charge to the commission:

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

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

293 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
294 12, Sales and Use Tax Act; or

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

298 (c) If an access line user is not required to pay for the access line, the access line
299 provider shall collect the unified statewide 911 emergency service charge from the person that
300 is required to pay for the access line.

301 (d) The person that bills and collects the unified statewide 911 emergency service
302 charge:

303 (i) shall remit the unified statewide 911 emergency service charge along with a form
304 prescribed by the commission;

305 (ii) may bill the unified statewide 911 emergency service charge in combination with
306 the charges levied under Sections 69-2-402 and 69-2-404 as one line item charge for 911
307 emergency service; and

308 (iii) may retain an amount not to exceed 1.5% of the unified statewide 911 emergency
309 service charge collected under this section as reimbursement for the cost of billing, collecting,
310 and remitting the unified statewide 911 emergency service charge.

311 (4) The commission shall deposit any unified 911 emergency service charge remitted to
312 the commission into the Unified Statewide 911 Emergency Service Account created in Section
313 63H-7a-304.

314 (5) An access line provider that fails to comply with this section is subject to penalties
315 and interest as provided in Sections 59-1-401 and 59-1-402.

316 (6) The state may impose, bill, and collect an emergency services telecommunications
317 charge under this section on a mobile telecommunications service only to the extent permitted
318 by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

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

320 Section 9. Section 69-2-404 is amended to read:

321 **69-2-404. Radio network charge to fund the Utah Statewide Radio System**
322 **Restricted Account.**

323 (1) As used in this section, "radio network charge" means the radio network charge
324 imposed under Subsection (2).

325 (2) (a) Subject to Subsection (6), there is imposed on each access line in the state a
326 radio network charge of:

327 (i) on and after July 1, 2017, and before January 1, 2018, 18 cents per month; [~~and~~]

328 (ii) on and after January 1, 2018, and before January 1, 2025, 52 cents per month[~~;~~];

329 and

330 (iii) on and after January 1, 2025, and before July 1, 2033, 27 cents per month.

331 (b) An access line is within the state for the purposes of Subsection (2)(a) if the
332 telecommunications services provided over the access line are located within the state:

333 (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use
334 Tax Act; and

335 (ii) as determined in accordance with Section 59-12-215.

336 (3) (a) The person that provides service to an access line shall bill and collect the radio
337 network charge.

338 (b) A person that bills and collects the radio network charge shall pay the radio
339 network charge to the commission:

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

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

344 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
345 12, Sales and Use Tax Act; or

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

349 (c) If an access line user is not required to pay for the access line, the access line
350 provider shall collect the radio network charge from the person that is required to pay for the
351 access line.

352 (d) The person that bills and collects a radio network charge:

353 (i) shall remit the radio network charge along with a form prescribed by the
354 commission; and

355 (ii) may bill the radio network charge in combination with the charges levied under
356 Sections 69-2-402 and 69-2-403 as one line item charge for 911 emergency service.

357 (4) The commission shall deposit any radio network charge remitted to the commission
358 into the Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.

359 (5) An access line provider that fails to comply with this section is subject to penalties
360 and interest as provided in Sections 59-1-401 and 59-1-402.

361 (6) The state may impose, bill, and collect the radio network charge under this section
362 on a mobile telecommunications service only to the extent permitted by the Mobile
363 Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

364 Section 10. Section 69-2-405 is amended to read:

365 **69-2-405. Service charges -- Collection and distribution of revenue.**

366 (1) As used in this section:

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

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

371 (c) (i) "Prepaid wireless telecommunications service" means a wireless
372 telecommunications service that:

373 (A) is paid for in advance;

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

376 (C) allows a caller to access 911 emergency service.

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

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

380 (B) in a manner that includes the charges levied under Sections [69-2-402](#), [69-2-403](#),
381 and [69-2-404](#), for each radio communication access line assigned to the customer.

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

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

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

388 (2) There is imposed:

389 (a) (i) before January 1, 2025, a prepaid wireless 911 service charge of 3.7% of the
390 sales price per transaction; and

391 (ii) on and after January 1, 2025, a prepaid wireless 911 service charge of 3.13% of the
392 sales price per transaction; and

393 (b) a prepaid wireless telecommunications service charge of 1.2% of the sales price per
394 transaction.

395 (3) (a) Each charge described in Subsection (2) shall be collected by the seller from the
396 consumer for each transaction occurring in this state.

397 (b) (i) Except as provided in Subsections (3)(b)(ii) and (iii), if a user of a service

398 subject to a charge described in Subsection (2) is not the consumer, the seller shall collect the
399 charge from the consumer for the service.

400 (ii) A charge described in Subsection (2) is not imposed on a seller or a consumer of
401 federal wireless lifeline service if the consumer does not pay the seller for the service.

402 (iii) A consumer of federal wireless lifeline service shall pay, and the seller of the
403 service shall collect and remit, each charge described in Subsection (2) when the consumer
404 purchases from the seller optional services in addition to the federally funded lifeline benefit.

405 (4) Each charge described in Subsection (2) shall be separately stated on an invoice,
406 receipt, or similar document that is provided by the seller to the consumer.

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

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

412 (7) A seller may retain 3% of the charges described in Subsection (2) that are collected
413 by the seller from consumers as reimbursement for the cost of billing, collecting, and remitting
414 the charge.

415 (8) A person that collects a charge described in Subsection (2), except as retained
416 under Subsection (7), shall remit each charge to the commission at the same time that the seller
417 remits to the commission money collected by the person under Title 59, Chapter 12, Sales and
418 Use Tax Act.

419 (9) The commission shall distribute revenues collected under this section as follows:

420 (a) Before January 1, 2025:

421 ~~[(a)]~~ (i) 47.97% of the prepaid wireless 911 service charge revenue to a public safety
422 answering point in accordance with Section [69-2-302](#);

423 ~~[(b)]~~ (ii) 16.89% of the prepaid wireless 911 service charge revenue to the Unified
424 Statewide 911 Emergency Service Account created in Section [63H-7a-304](#);

425 ~~[(c)]~~ (iii) 35.14% of the prepaid wireless 911 service charge revenue to the Utah
426 Statewide Radio System Restricted Account created in Section [63H-7a-403](#); and

427 ~~[(d)]~~ (iv) 100% of the prepaid wireless telecommunications service charge revenue to
428 the Universal Public Telecommunications Service Support Fund created in Section

429 [54-8b-15](#)[-];

430 (b) after January 1, 2025, and before July 1, 2033:

431 (i) 58.4% of the prepaid wireless 911 service charge revenue to a public safety
432 answering point in accordance with Section [69-2-302](#);

433 (ii) 20% of the prepaid wireless 911 service charge revenue to the Unified Statewide
434 911 Emergency Service Account created in Section [63H-7a-304](#);

435 (iii) 21.6% of the prepaid wireless 911 service charge revenue to the Utah Statewide
436 Radio System Restricted Account created in Section [63H-7a-403](#); and

437 (iv) 100% of the prepaid wireless telecommunications service charge revenue to the
438 Universal Public Telecommunications Service Support Fund created in Section [54-8b-15](#); and

439 (c) after July 1, 2033, when Subsection [63H-7a-403\(2\)\(b\)](#) sunsets in accordance with
440 Section [63I-2-263](#):

441 (i) 74.49 % of the prepaid wireless 911 service charge revenue to a public safety
442 answering point in accordance with Section [69-2-302](#);

443 (ii) 25.51 % of the prepaid wireless 911 service charge revenue to the Unified
444 Statewide 911 Emergency Service Account created in Section [63H-7a-304](#); and

445 (iii) 100% of the prepaid wireless telecommunications service charge revenue to the
446 Universal Public Telecommunications Service Support Fund created in Section [54-8-15](#).

447 Section 11. **Effective date.**

448 This bill takes effect on July 1, 2022.