

**Effective 1/1/2021**

**Chapter 2**  
**Emergency Service and Prepaid Wireless Telecommunications Service**

**Part 1**  
**General Provisions**

**69-2-101 Title.**

This chapter is known as "Emergency Service and Prepaid Wireless Telecommunications Service."

Amended by Chapter 294, 2020 General Session

**69-2-102 Definitions.**

As used in this chapter:

- (1) "911 emergency communication" means a direct 911 communication received by a public safety answering point.
- (2) "911 emergency service" means a unified statewide communication system that provides a user with direct access to a public safety answering point by dialing or accessing 911.
- (3)
  - (a) "Access line" means a circuit-switched connection, or the functional equivalent of a circuit-switched connection, from an end user to the public switched network.
  - (b) "Access line" includes:
    - (i) a local exchange service switched access line within the state;
    - (ii) a revenue producing radio communications access line with a billing address within the state; and
    - (iii) a line provided by a service, including voice over Internet protocol, to a user with an address within the state, that allows the user to receive a call that originates on the public switched network and terminate a call to the public switched network.
- (4) "Commission" means the State Tax Commission.
- (5) "Dispatch center" means the same as that term is defined in Section 63H-7a-103.
- (6) "Local exchange service" means the provision of public telecommunications services by a wireline common carrier to customers within a geographic area encompassing one or more local communities as described in the carrier's service territory maps, tariffs, price lists, or rate schedules filed with and approved by the Public Service Commission.
- (7) "Local exchange service switched access line" means the transmission facility and local switching equipment used by a wireline common carrier to connect a customer location to a carrier's local exchange switching network for providing two-way interactive voice, or voice capable, services.
- (8) "Mobile telecommunications service" means the same as that term is defined in 4 U.S.C. Sec. 124.
- (9) "Public agency" means a state government entity, a political subdivision of the state, a special service district, or an entity created by interlocal agreement that provides or has authority to provide fire fighting, law enforcement, ambulance, medical, or other emergency services.
- (10) "Public safety agency" means a functional division of a public agency which provides fire fighting, law enforcement, medical, or other emergency services.

- (11) "Public safety answering point" means the same as that term is defined in Section 63H-7a-103.
- (12) "Public switched network" means the same as that term is defined in 47 C.F.R. Sec. 20.3.
- (13) "Radio communications access line" means the radio equipment and assigned customer identification number used to connect a mobile or fixed radio customer in Utah to a radio communication service provider's network for two-way interactive voice, or voice capable, services.
- (14)
  - (a) "Radio communications service" means a public telecommunications service providing the capability of two-way interactive telecommunications between mobile and fixed radio customers, and between mobile or fixed radio customers and the local exchange service network customers of a wireline common carrier.
  - (b) "Radio communications service" includes:
    - (i) cellular telephone service;
    - (ii) enhanced specialized mobile radio service;
    - (iii) rural radio service;
    - (iv) a radio common carrier;
    - (v) a personal communications service; and
    - (vi) any wireless public telecommunications service equivalent to the services described in this Subsection (14)(b), as defined in 47 CFR, parts 20, 22, 24, and 90.
- (15) "Voice over Internet protocol service" means the same as that term is defined in Section 54-19-102.
- (16) "Wireline common carrier" means a public telecommunications service provider that primarily uses metallic or nonmetallic cables and wires for connecting customers to its local exchange service networks.

Renumbered and Amended by Chapter 430, 2017 General Session

## **Part 2**

### **Public Safety Answering Points and Dispatch Centers**

#### **69-2-201 Public safety answering point -- Establishment -- Administration -- Consolidation.**

- (1)
  - (a) A public agency may:
    - (i) operate a public safety answering point to provide 911 emergency service to any part of the geographic area within the public agency's jurisdiction;
    - (ii) subject to Subsection (1)(b), operate a public safety answering point with any other contiguous public agency to provide 911 emergency service to any part of the geographic area within the public agencies' jurisdictions;
    - (iii) operate a public safety answering point under an agreement with another public agency that existed before January 1, 2017, to provide 911 emergency service to any part of the geographic area within the public agencies' jurisdictions; or
    - (iv) subject to Subsections (1)(b) and (c), operate a public safety answering point to provide 911 emergency service for all public safety agencies in a non-contiguous county of the fourth, fifth, or sixth class, if the public agency is located in a county of the fourth, fifth, or sixth class.

- (b) A public agency that operates a public safety answering point in connection with another public agency shall:
  - (i) provide for the operation of the public safety answering point by interlocal agreement between the public agencies; and
  - (ii) submit a copy of the interlocal agreement each year to the director of the Utah Communications Authority.
- (c) A public agency that operates a public safety answering point described in Subsection (1)(a) (iv) shall:
  - (i) promote interoperability among the public agencies served;
  - (ii) positively impact a large service territory;
  - (iii) annually qualify for disbursements as described in Section 63H-7a-304.5; and
  - (iv) maintain a designation as an emergency medical service dispatch center as described in Section 26B-4-117.
- (2) Except as provided in Subsection (3), a public agency may not establish a dispatch center or a public safety answering point after January 1, 2017.
- (3)
  - (a) A public agency that operates a public safety answering point established before January 1, 2017, may:
    - (i) continue to operate the public safety answering point; or
    - (ii) physically consolidate the public safety answering point with another public safety answering point operated by another contiguous public agency or consolidate with a non-contiguous county in accordance with Subsection (1)(a)(iv).
  - (b) A county may establish a public safety answering point on or after January 1, 2017, if no public safety answering point exists in the county.
- (4) A public agency may, in order to provide funding for operating a public safety answering point:
  - (a) seek funds from the federal or state government;
  - (b) seek funds appropriated by local governmental taxing authorities to fund a public safety agency; or
  - (c) seek gifts, donations, or grants from a private person.
- (5)
  - (a) Each dispatch center in the state shall enter into an interlocal agreement with the governing authority of a public safety answering point that serves the county for which the dispatch center provides dispatch services.
  - (b) The agreement listed in Subsection (5)(a) shall provide for:
    - (i) functional consolidation of the dispatch center with the public safety answering point that allows for dispatching to occur without the caller being transferred; and
    - (ii) a plan for the public safety answering point to provide 911 emergency service to the geographic area served by the dispatch center that meets the requirements of Section 63H-7a-304.5.
- (6)
  - (a) No public entity may cause or allow a 911 or emergency call box communication to be redirected to any network other than to the 911 emergency service network.
  - (b) Each public entity shall comply with Subsection (6)(a) on or before July 1, 2019, and thereafter.
- (7) A special service district that operates a public safety answering point or a dispatch center:
  - (a) shall administer the public safety answering point or dispatch center in accordance with Title 17D, Chapter 1, Special Service District Act; and

- (b) may raise funds, borrow money, or incur indebtedness for the purpose of maintaining the public safety answering point or the dispatch center in accordance with:
  - (i) Section 17D-1-105; and
  - (ii) Section 17D-1-103.
- (8) A public safety answering point and dispatch center shall adopt the statewide CAD-to-CAD call handling and 911 call transfer protocol adopted by the Utah Communications Authority board under Subsection 63H-7a-204(17).

Amended by Chapter 507, 2023 General Session

**69-2-202 Agreement between Department of Public Safety and public safety answering point for dispatch services -- Agreement for improving dispatch services.**

- (1) A public safety answering point shall, before providing dispatch services to the Department of Public Safety:
  - (a) enter into a written agreement with the Department of Public Safety for providing dispatch services that specifies:
    - (i) the scope of the services that the public safety answering point will provide; and
    - (ii) the rate that the public safety answering point will charge the Department of Public Safety for dispatch services; and
  - (b) submit a copy of the agreement to:
    - (i) the director of the Utah Communications Authority; and
    - (ii) the commissioner of the Department of Public Safety.
- (2) The Department of Public Safety shall, before providing dispatch services to a public agency as a public safety answering point:
  - (a) enter into a written agreement with the public agency for providing dispatch services that specifies:
    - (i) the scope of the services that the Department of Public Safety will provide; and
    - (ii) the rate that the Department of Public Safety will charge the public agency for dispatch services; and
  - (b) submit a copy of the agreement to:
    - (i) the director of the Utah Communications Authority; and
    - (ii) the commissioner of the Department of Public Safety.
- (3)
  - (a) As used in this Subsection (3), "single answering point" means a public safety answering point that is the single public safety answering point serving within a county.
  - (b) No later than December 31, 2020, the Department of Public Safety and a single answering point shall enter into an agreement:
    - (i) to reduce or eliminate 911 call transfers, reduce 911 call response time, implement a successful CAD-to-CAD call handling system, and increase the efficiency of the dispatch services, within the geographical area served by the single answering point; or
    - (ii) providing for the single answering point to provide dispatch services to the Department of Public Safety within the geographical area served by the single answering point.

Amended by Chapter 368, 2020 General Session

**69-2-203 Audit of public safety answering points within a county -- Reports -- Consequence of failure to comply.**

- (1) A county that by June 30, 2024, has not achieved a transfer rate, as defined in Section 69-2-204, of 2% or less shall:
  - (a) utilize a qualified third party to conduct an audit of each public safety answering point within the county; and
  - (b) require the audit to be completed no later than January 1, 2025.
- (2) The audit described in Subsection (1) shall evaluate:
  - (a) how best to provide the emergency services within the county;
  - (b) what needs to happen for the PSAPs within the county to achieve a transfer rate, as defined in Section 69-2-204, of 2% or less;
  - (c) whether the county could provide more cost efficient emergency service or improve public safety by establishing a single public safety answering point for the county; and
  - (d) the extent to which the dispatch center's policies, procedures, or interlocal agreements cause a PSAP to experience difficulty in meeting the requirements of Section 63H-7a-304.5.
- (3)
  - (a) Each public safety answering point shall participate and cooperate in the audit described in Subsection (1).
  - (b) A public safety answering point that fails to participate and cooperate in the audit as described in Subsection (1) is ineligible for funding or services provided by the Unified Statewide 911 Emergency Services Account described in Section 63H-7a-304.
- (4) No later than February 28, 2025, a county required to have an audit conducted under Subsection (1) shall submit to the Utah Communications Authority:
  - (a) a copy of the audit report; and
  - (b) a written plan of how and when the county will implement the audit recommendations.
- (5) A PSAP in a county that fails to comply with the requirements of this section does not qualify for a distribution of funds under Section 63H-7a-304.5 for the entire calendar year in which the PSAP does not qualify.

Amended by Chapter 507, 2023 General Session

**69-2-204 Public safety answering point 911 call transfer rate requirements.**

- (1) As used in this section:
  - (a) "Transfer rate" means the percentage of 911 calls that are:
    - (i) received by a public safety answering point during a fiscal year; and
    - (ii) transferred to another location in the state.
  - (b) "Transfer rate" does not include transfers from a public safety answering point to 988 services or poison control.
- (2) A public safety answering point shall maintain a transfer rate that is no more than 2%.

Amended by Chapter 357, 2024 General Session

**Part 3**  
**Funding for 911 Emergency Service**

**69-2-301 Public safety answering point -- 911 emergency service account -- Permitted uses of funds.**

- (1) A public safety answering point shall maintain in a separate emergency telecommunications service fund any funds dispersed to the public safety answering point from the commission under Section 69-2-302, from proceeds of the 911 emergency services charge levied under Section 69-2-402.
- (2) A public safety answering point may expend the money in the emergency telecommunications service fund described in Subsection (1) to pay the costs of:
  - (a) establishing, installing, maintaining, and operating a 911 emergency service system;
  - (b) receiving and processing emergency communications from the 911 system or other communications or requests for emergency services;
  - (c) integrating a 911 emergency service system into an established public safety answering point, including contracting with an access line provider or a vendor of appropriate terminal equipment as necessary to implement the 911 emergency services; or
  - (d) indirect costs associated with the maintaining and operating of a 911 emergency services system.
- (3) A public safety answering point may expend revenue derived from the emergency telecommunications service fund described in Subsection (1) for personnel costs associated with receiving and processing communications and deploying emergency response resources.
- (4) Any unexpended funds at the end of a fiscal year in a public safety answering point's emergency telecommunications service fund described in Subsection (1) do not lapse.

Enacted by Chapter 430, 2017 General Session

**69-2-302 Distribution of 911 emergency service charge revenue.**

- (1) As used in this section:
  - (a) "Proportional distribution" means the amount of a public safety answering point's proportion of 911 emergency service charge revenue calculated under Subsection (3).
  - (b) "Proportion of total call volume" means the number of 911 emergency communications that a public safety answering point receives in a year divided by the number of total 911 emergency communications for the state for the year.
- (2) The commission shall transmit funds collected under Section 69-2-402 each month to a public safety answering point as follows:
  - (a) for fiscal years 2018 and 2019 only, an amount equal to the greater of:
    - (i) the amount of 911 emergency service charge revenue distributed to the public safety answering point for the same month in fiscal year 2017; or
    - (ii) the public safety answering point's proportional distribution for the month; and
  - (b) for a fiscal year after fiscal year 2019, the public safety answering point's proportional distribution for the month.
- (3) A public safety answering point's proportion of 911 emergency service charge revenue is an amount equal to the total funds collected under Section 69-2-402 for the current month multiplied by the average proportion of total call volume for the public safety answering point over the three years previous to the current year.
- (4)
  - (a) For the purpose of the calculation described in Subsection (3), the Utah Communications Authority shall determine for each year:
    - (i) the number of total 911 emergency communications for the state;
    - (ii) the number of 911 emergency communications received by each public safety answering point; and

- (iii) the average per year, over the last three years before the current year, of total 911 emergency communications for the state and 911 emergency communications received by each public safety answering point in the state.
- (b) The Utah Communications Authority shall report the numbers described in Subsection (4)(a) to the commission on or before January 15 of each year.

Enacted by Chapter 430, 2017 General Session

**69-2-303 State Tax Commission -- Redistribution of emergency service charges revenue.**

- (1) As used in this section:
  - (a) "Alternate recipient public safety answering point" means a public safety answering point that the commission determines should receive a redistribution.
  - (b) "Eligible portion of qualifying telecommunications charge revenues" means the portion of qualifying telecommunications charge revenues that:
    - (i) were part of an original distribution; and
    - (ii) the commission determines should have been transmitted:
      - (A) to an alternate recipient public safety answering point; and
      - (B) during the redistribution period.
  - (c) "Original distribution" means that the commission:
    - (i) collects an amount of qualifying telecommunications charge revenues; and
    - (ii) transmits the amount of qualifying telecommunications charge revenues to an original recipient public safety answering point.
  - (d) "Original recipient public safety answering point" means a public safety answering point to which the commission makes an original distribution.
  - (e) "Qualifying telecommunications charge revenues" means revenues the commission collects from a charge under Part 4, Prepaid Wireless Telecommunications Service Charges.
  - (f) "Redistribution" means that the commission:
    - (i) makes an original distribution of qualifying telecommunications charge revenues to an original recipient public safety answering point;
    - (ii) after the commission makes the original distribution of qualifying telecommunications charge revenues to the original recipient public safety answering point, determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to an alternate recipient public safety answering point as a result of:
      - (A) a public safety answering point providing written notice to the commission that qualifying telecommunications charge revenues that the commission distributed to an original recipient public safety answering point should have been transmitted to an alternate recipient public safety answering point; or
      - (B) the commission finding that an extraordinary circumstance, as defined by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists that requires the commission to make a redistribution without receiving the notice described in Subsection (1)(f)(ii)(A); and
    - (iii) in accordance with this section, transmits to the alternate recipient public safety answering point the eligible portion of qualifying telecommunications charge revenues for the redistribution period.
  - (g) "Redistribution determination date" means the date the commission determines that an alternate recipient public safety answering point should have received a redistribution, regardless of the date the commission actually transmits the redistribution to the alternate recipient public safety answering point.

- (h) "Redistribution period" means the time period:
  - (i) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to an alternate recipient public safety answering point beginning on a date that is 90 or more days before the redistribution determination date:
    - (A) beginning 90 days before the redistribution determination date; and
    - (B) ending on the redistribution determination date; or
  - (ii) if the commission determines that an eligible portion of qualifying telecommunications charge revenues should have been transmitted to an alternate recipient public safety answering point beginning on a date that is less than 90 days before the redistribution determination date:
    - (A) beginning on the date the eligible portion of qualifying telecommunications charge revenues should have been transmitted to the alternate recipient public safety answering point; and
    - (B) ending on the redistribution determination date.
- (2) Subject to Subsection (3), the commission may make a redistribution to an alternate recipient public safety answering point in an amount equal to the eligible portion of qualifying telecommunications charge revenues if:
  - (a) the commission provides written notice to the following within 15 days after the commission determines to make the redistribution:
    - (i) the original recipient public safety answering point; and
    - (ii) the alternate recipient public safety answering point; and
  - (b) the commission obtains:
    - (i) an amended return from each person that reports a transaction that will be subject to the redistribution; or
    - (ii) if the commission determines that an amended return described in Subsection (2)(b)(i) is not required to make the redistribution, information:
      - (A) supporting the redistribution; and
      - (B) supplied by a person who collects qualifying telecommunications charge revenues, a public safety answering point, or the commission.
- (3) The commission shall make a redistribution within 60 days after the requirements of Subsection (2) are met.
- (4) This section does not limit the commission's authority to make a distribution of revenues under this chapter for a time period other than the redistribution period.

Renumbered and Amended by Chapter 430, 2017 General Session

## **Part 4**

### **Prepaid Wireless Telecommunications Service Charges**

#### **69-2-401 State Tax Commission -- Administration of 911 emergency service charges.**

- (1) The commission shall collect, enforce, and administer the charges levied under this part using the same procedures used in the administration, collection, and enforcement of state sales and use taxes under:
  - (a) Title 59, Chapter 1, General Taxation Policies; and
  - (b) Title 59, Chapter 12, Part 1, Tax Collection, except for:



- (i) Section 59-12-104;
  - (ii) Section 59-12-104.1;
  - (iii) Section 59-12-104.2;
  - (iv) Section 59-12-104.6;
  - (v) Section 59-12-107.1; and
  - (vi) Section 59-12-123.
- (2) The commission shall act on a provider that is delinquent in remitting a charge levied under this part in accordance with Title 59, Chapter 1, Part 14, Assessment, Collections, and Refunds Act.
- (3) The commission may determine by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, requirements and procedures for administering, collecting, and enforcing the charges levied under this part.
- (4) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the funds that the commission collects from the charges levied under this part.
- (5) The charges levied under this part are subject to Section 69-2-303.

Enacted by Chapter 430, 2017 General Session

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

- (1) As used in this section, "911 emergency service charge" means the 911 emergency service charge levied by the state under Subsection (2).
- (2)
- (a) Before January 1, 2025, and subject to Subsection (6), there is imposed on each access line in the state a 911 emergency service charge of 71 cents per month.
  - (b) On and after January 1, 2025, and subject to Subsection (6), there is imposed on each access line in the state a 911 emergency service charge of 73 cents per month.
  - (c) An access line is within the state for the purposes of Subsections (2)(a) and (b) if the telecommunications services provided over the access line are located within the state:
    - (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
    - (ii) as determined in accordance with Section 59-12-215.
- (3)
- (a) Subject to Subsection (6), the person that provides service to an access line shall bill and collect the 911 emergency service charge.
  - (b) A person that bills and collects the 911 emergency service charge shall, except for costs retained under Subsection (3)(g)(iii), remit the 911 emergency service charge to the commission:
    - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
      - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
      - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
    - (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
  - (c) Except as provided in Subsections (3)(d) and (e), if an access line user is not required to pay for the service, the access line provider shall collect the 911 emergency service charge from the person that is required to pay for the access line.

- (d) The 911 emergency service charge is not imposed on a provider of a consumer of federal wireless lifeline service if the consumer does not pay the provider for the service.
- (e) A consumer of federal wireless lifeline service shall pay, and the provider of the service shall collect and remit, the 911 emergency service charge when the consumer purchases from the provider optional services in addition to the federally funded lifeline benefit.
- (f) The 911 emergency service charge is not imposed on an access line provided for public pay telecommunications service.
- (g) The person that bills and collects the 911 emergency service charge:
  - (i) shall remit the 911 emergency service charge along with a form prescribed by the commission;
  - (ii) may bill the 911 emergency service charge in combination with the charges levied under Sections 69-2-403 and 69-2-404 as one line item charge for 911 emergency service; and
  - (iii) may retain an amount not to exceed 1.5% of the 911 emergency service charge as reimbursement for the cost of billing, collecting, and remitting the 911 emergency service charge.
- (4) The commission shall transmit the funds the commission collects from the 911 emergency service charge monthly to a public safety answering point in accordance with Section 69-2-302.
- (5) An access line provider that fails to comply with this section is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.
- (6) The state may impose, bill, and collect the 911 emergency service charge on a mobile telecommunications service only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

Amended by Chapter 435, 2022 General Session

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

- (1) As used in this section, "unified statewide 911 emergency service charge" means the unified statewide 911 emergency service charge imposed under Subsection (2).
- (2)
  - (a) Subject to Subsection (6), there is imposed on each access line in the state a unified statewide 911 emergency service charge of:
    - (i) until June 30, 2019, 9 cents per month; and
    - (ii) beginning July 1, 2019, 25 cents per month.
  - (b) An access line is within the state for the purposes of Subsection (2)(a) if the telecommunications services provided over the access line are located within the state:
    - (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
    - (ii) as determined in accordance with Section 59-12-215.
- (3)
  - (a) The person that provides service to an access line shall bill and collect the unified statewide 911 emergency service charge.
  - (b) A person that bills and collects the unified statewide 911 emergency service charge shall pay the unified statewide 911 emergency service charge to the commission:
    - (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
      - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or

- (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
- (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
- (c) If an access line user is not required to pay for the access line, the access line provider shall collect the unified statewide 911 emergency service charge from the person that is required to pay for the access line.
- (d) The person that bills and collects the unified statewide 911 emergency service charge:
  - (i) shall remit the unified statewide 911 emergency service charge along with a form prescribed by the commission;
  - (ii) may bill the unified statewide 911 emergency service charge in combination with the charges levied under Sections 69-2-402 and 69-2-404 as one line item charge for 911 emergency service; and
  - (iii) may retain an amount not to exceed 1.5% of the unified statewide 911 emergency service charge collected under this section as reimbursement for the cost of billing, collecting, and remitting the unified statewide 911 emergency service charge.
- (4) The commission shall deposit any unified 911 emergency service charge remitted to the commission into the Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304.
- (5) An access line provider that fails to comply with this section is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.
- (6) The state may impose, bill, and collect an emergency services telecommunications charge under this section on a mobile telecommunications service only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

Amended by Chapter 435, 2022 General Session

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

- (1) As used in this section, "radio network charge" means the radio network charge imposed under Subsection (2).
- (2)
  - (a) Subject to Subsection (6), there is imposed on each access line in the state a radio network charge of:
    - (i) on and after July 1, 2017, and before January 1, 2018, 18 cents per month;
    - (ii) on and after January 1, 2018, and before January 1, 2025, 52 cents per month; and
    - (iii) on and after January 1, 2025, and before July 1, 2033, 27 cents per month.
  - (b) An access line is within the state for the purposes of Subsection (2)(a) if the telecommunications services provided over the access line are located within the state:
    - (i) for the purposes of sales and use taxes under Title 59, Chapter 12, Sales and Use Tax Act; and
    - (ii) as determined in accordance with Section 59-12-215.
- (3)
  - (a) The person that provides service to an access line shall bill and collect the radio network charge.
  - (b) A person that bills and collects the radio network charge shall pay the radio network charge to the commission:

- (i) monthly on or before the last day of the month immediately following the last day of the previous month if:
  - (A) the person is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
  - (B) the person is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
- (ii) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the person is required to file a sales and use tax return with the commission quarterly under Section 59-12-107.
- (c) If an access line user is not required to pay for the access line, the access line provider shall collect the radio network charge from the person that is required to pay for the access line.
- (d) The person that bills and collects a radio network charge:
  - (i) shall remit the radio network charge along with a form prescribed by the commission; and
  - (ii) may bill the radio network charge in combination with the charges levied under Sections 69-2-402 and 69-2-403 as one line item charge for 911 emergency service.
- (4) The commission shall deposit any radio network charge remitted to the commission into the Utah Statewide Radio System Restricted Account created in Section 63H-7a-403.
- (5) An access line provider that fails to comply with this section is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.
- (6) The state may impose, bill, and collect the radio network charge under this section on a mobile telecommunications service only to the extent permitted by the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.

Amended by Chapter 435, 2022 General Session

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

- (1) As used in this section:
  - (a) "Consumer" means a person who purchases prepaid wireless telecommunications service in a transaction.
  - (b) "Prepaid wireless 911 service charge" means the charge that is required to be collected by a seller from a consumer in the amount established under Subsection (2).
  - (c)
    - (i) "Prepaid wireless telecommunications service" means a wireless telecommunications service that:
      - (A) is paid for in advance;
      - (B) is sold in predetermined units of time or dollars that decline with use in a known amount or provides unlimited use of the service for a fixed amount or time; and
      - (C) allows a caller to access 911 emergency service.
    - (ii) "Prepaid wireless telecommunications service" does not include a wireless telecommunications service that is billed:
      - (A) to a customer on a recurring basis; and
      - (B) in a manner that includes the charges levied under Sections 69-2-402, 69-2-403, and 69-2-404, for each radio communication access line assigned to the customer.
  - (d) "Seller" means a person that sells prepaid wireless telecommunications service to a consumer.
  - (e) "Transaction" means each purchase of prepaid wireless telecommunications service from a seller.

- (f) "Wireless telecommunications service" means commercial mobile radio service as defined by 47 C.F.R. Sec. 20.3, as amended.
- (2) There is imposed:
- (a)
- (i) before January 1, 2025, a prepaid wireless 911 service charge of 3.7% of the sales price per transaction; and
  - (ii) on and after January 1, 2025, a prepaid wireless 911 service charge of 3.13% of the sales price per transaction; and
- (b) a prepaid wireless telecommunications service charge of 1.2% of the sales price per transaction.
- (3)
- (a) Each charge described in Subsection (2) shall be collected by the seller from the consumer for each transaction occurring in this state.
- (b)
- (i) Except as provided in Subsections (3)(b)(ii) and (iii), if a user of a service subject to a charge described in Subsection (2) is not the consumer, the seller shall collect the charge from the consumer for the service.
  - (ii) A charge described in Subsection (2) is not imposed on a seller or a consumer of federal wireless lifeline service if the consumer does not pay the seller for the service.
  - (iii) A consumer of federal wireless lifeline service shall pay, and the seller of the service shall collect and remit, each charge described in Subsection (2) when the consumer purchases from the seller optional services in addition to the federally funded lifeline benefit.
- (4) Each charge described in Subsection (2) shall be separately stated on an invoice, receipt, or similar document that is provided by the seller to the consumer.
- (5) For purposes of Subsection (3), the location of a transaction is determined in accordance with Sections 59-12-211 through 59-12-215.
- (6) When prepaid wireless telecommunications service is sold with one or more other products or services for a single non-itemized price, then the percentage specified in Subsection (2) shall apply to the entire non-itemized price.
- (7) A seller may retain 3% of the charges described in Subsection (2) that are collected by the seller from consumers as reimbursement for the cost of billing, collecting, and remitting the charge.
- (8) A person that collects a charge described in Subsection (2), except as retained under Subsection (7), shall remit each charge to the commission at the same time that the seller remits to the commission money collected by the person under Title 59, Chapter 12, Sales and Use Tax Act.
- (9) The commission shall distribute revenues collected under this section as follows:
- (a) Before January 1, 2025:
- (i) 47.97% of the prepaid wireless 911 service charge revenue to a public safety answering point in accordance with Section 69-2-302;
  - (ii) 16.89% of the prepaid wireless 911 service charge revenue to the Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304;
  - (iii) 35.14% of the prepaid wireless 911 service charge revenue to the Utah Statewide Radio System Restricted Account created in Section 63H-7a-403; and
  - (iv) 100% of the prepaid wireless telecommunications service charge revenue to the Universal Public Telecommunications Service Support Fund created in Section 54-8b-15;
- (b) after January 1, 2025, and before July 1, 2033:

- (i) 58.4% of the prepaid wireless 911 service charge revenue to a public safety answering point in accordance with Section 69-2-302;
  - (ii) 20% of the prepaid wireless 911 service charge revenue to the Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304;
  - (iii) 21.6% of the prepaid wireless 911 service charge revenue to the Utah Statewide Radio System Restricted Account created in Section 63H-7a-403; and
  - (iv) 100% of the prepaid wireless telecommunications service charge revenue to the Universal Public Telecommunications Service Support Fund created in Section 54-8b-15; and
- (c) after July 1, 2033, when Subsection 63H-7a-403(2)(b) sunsets in accordance with Section 63I-2-263:
- (i) 74.49 % of the prepaid wireless 911 service charge revenue to a public safety answering point in accordance with Section 69-2-302;
  - (ii) 25.51 % of the prepaid wireless 911 service charge revenue to the Unified Statewide 911 Emergency Service Account created in Section 63H-7a-304; and
  - (iii) 100% of the prepaid wireless telecommunications service charge revenue to the Universal Public Telecommunications Service Support Fund created in Section 54-8-15.

Amended by Chapter 435, 2022 General Session

## **Part 5 Liability and Immunity**

### **69-2-501 Jurisdiction and employee immunity.**

- (1) In implementing 911 emergency service, any public agency and public safety agency shall cooperate in establishing and providing 911 emergency service.
- (2) Any employee of any public safety agency which is a participant in 911 emergency service may respond and take any action to any call whether within or without the authorized territorial jurisdiction of the public safety agency.
- (3) In response to an emergency communication, an employee of a public safety agency shall have the same immunity for any acts performed in the line of duty outside the public safety agency's authorized jurisdiction as the public safety agency employee has within the public safety agency's authorized jurisdiction.
- (4) No cause of action is created by any incorrect dispatch or response by any system or any public safety agency or by reason of elapsed response time.

Renumbered and Amended by Chapter 430, 2017 General Session

### **69-2-502 Limitation of duties and liabilities.**

Except as provided in Section 69-2-503, nothing contained in this chapter imposes any duties or liabilities beyond those otherwise specified by law upon any provider of local exchange service, radio communications service, voice over Internet protocol service, or terminal equipment needed to implement 911 emergency service and the Utah statewide radio system and public safety communication network, created in Title 63H, Chapter 7a, Utah Communications Authority Act.

Renumbered and Amended by Chapter 430, 2017 General Session

**69-2-503 Liabilities of providers.**

- (1) A provider of local exchange service, radio communications service, or voice over Internet protocol service may by tariff or agreement with a customer provide for the customer's release of any claim, suit, or demand against the provider based upon a disclosure or a nondisclosure of an unlisted or nonpublished telephone number and address, and the related address, if a call for any 911 emergency service is made from the customer's telephone.
- (2) A provider of local exchange service, radio communications service, voice over Internet protocol service, or telephone terminal equipment needed to implement or enhance 911 emergency service, and their employees and agents, are not liable for any damages in a civil action for injuries, death, or loss to person or property incurred as a result of any act or omission of the provider, employee, or agent, in connection with developing, adopting, implementing, maintaining, enhancing, or operating a 911 emergency service, except for damages or injury intentionally caused by or resulting from gross negligence of the provider or person.

Renumbered and Amended by Chapter 430, 2017 General Session