

1 **EMERGENCY TELEPHONE SERVICE LAW AMENDMENTS**

2 2014 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Wayne A. Harper**

5 House Sponsor: _____

7 **LONG TITLE**

8 **General Description:**

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

11 **Highlighted Provisions:**

12 This bill:

- 13 ▶ amends charges imposed under Title 69, Chapter 2, Emergency Telephone Service
- 14 Law;
- 15 ▶ repeals obsolete language;
- 16 ▶ modifies the distribution of revenue collected from the prepaid wireless 911 service
- 17 charge;
- 18 ▶ addresses the administration of the charges by the State Tax Commission; and
- 19 ▶ makes technical and conforming changes.

20 **Money Appropriated in this Bill:**

21 None

22 **Other Special Clauses:**

23 This bill takes effect on July 1, 2014.

24 **Utah Code Sections Affected:**

25 AMENDS:

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 **69-2-5** is amended to read:

33 **69-2-5. Funding for 911 emergency telecommunications service -- Administrative**
34 **charge.**

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

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

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

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

44 (2) For purposes of providing funding of 911 emergency telecommunications service,
45 special service districts may raise funds as provided in Section [17D-1-105](#) and may borrow
46 money and incur indebtedness as provided in Section [17D-1-103](#).

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

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

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

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

58 (b) Notwithstanding Subsection (3)(a), an access line provided for public coin

59 telecommunications service is exempt from emergency telecommunications charges.

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

61 (i) ~~[64]~~ 64 cents per month for each local exchange service switched access line;

62 (ii) ~~[64]~~ 64 cents per month for each radio communications access line; and

63 (iii) ~~[64]~~ 64 cents per month for each service under Subsection (3)(a)(iii).

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

66 (A) "mobile telecommunications service";

67 (B) "place of primary use";

68 (C) "service address"; and

69 (D) "telecommunications service."

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

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

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

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

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

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

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

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

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

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

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

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

90 charge being levied.

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

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

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

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

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

96 (iii) (A) Except as provided in Subsection (3)(e)(iii)(C) or (D), if [~~on or after July 1,~~

97 ~~2003,~~] a county, city, or town enacts or repeals a charge or changes the amount of the charge

98 under this section, the enactment, repeal, or change shall take effect:

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

100 (II) after a 90-day period beginning on the date the State Tax Commission receives

101 notice meeting the requirements of Subsection (3)(e)(iii)(B) from the county, city, or town.

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

103 (I) that the county, city, or town will enact or repeal a charge or change the amount of

104 the charge under this section;

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

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

107 (IV) if the county, city, or town enacts the charge or changes the amount of the charge

108 described in Subsection (3)(e)(iii)(B)(I), the amount of the charge.

109 (C) Notwithstanding Subsection (3)(e)(iii)(A), the enactment of a charge or a charge

110 increase under this section shall take effect on the first day of the first billing period:

111 (I) that begins after the effective date of the enactment of the charge or the charge

112 increase; and

113 (II) if the billing period for the charge begins before the effective date of the enactment

114 of the charge or the charge increase imposed under this section.

115 (D) Notwithstanding Subsection (3)(e)(iii)(A), the repeal of a charge or a charge

116 decrease under this section shall take effect on the first day of the last billing period:

117 (I) that began before the effective date of the repeal of the charge or the charge

118 decrease; and

119 (II) if the billing period for the charge begins before the effective date of the repeal of

120 the charge or the charge decrease imposed under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 152 (A) local exchange service switched access line services; or
- 153 (B) radio communications access line services; and
- 154 (ii) except for costs retained under Subsection (3)(h), remitted to the State Tax
- 155 Commission.
- 156 (g) An emergency services telecommunications charge on a mobile
- 157 telecommunications service may be levied, billed, and collected only to the extent permitted by
- 158 the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sec. 116 et seq.
- 159 (h) The person that bills and collects the charges levied under Subsection (3)(f) may:
- 160 (i) bill the charge imposed by this section in combination with the charge levied under
- 161 Section 69-2-5.6 as one line item charge; and
- 162 (ii) retain an amount not to exceed 1.5% of the levy collected under this section as
- 163 reimbursement for the cost of billing, collecting, and remitting the levy.
- 164 (i) The State Tax Commission shall~~[(i)]~~ collect, enforce, and administer the charge
- 165 imposed under this Subsection (3) using the same procedures used in the administration,
- 166 collection, and enforcement of the state sales and use taxes under:
- 167 ~~[(A)]~~ (i) Title 59, Chapter 1, General Taxation Policies; and
- 168 ~~[(B)]~~ (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
- 169 ~~[(C)]~~ (A) Section 59-12-104;
- 170 ~~[(D)]~~ (B) Section 59-12-104.1;
- 171 ~~[(E)]~~ (C) Section 59-12-104.2;
- 172 (D) Section 59-12-104.6;
- 173 ~~[(F)]~~ (E) Section 59-12-107.1; and
- 174 ~~[(G)]~~ (F) Section 59-12-123~~[-and]~~.
- 175 ~~[(H)]~~ (j) The State Tax Commission shall transmit money collected under this
- 176 Subsection (3) monthly by electronic funds transfer to the county, city, or town that imposes
- 177 the charge.
- 178 ~~[(I)]~~ (k) A person that pays a charge under this section shall pay the charge to the
- 179 commission:
- 180 (i) monthly on or before the last day of the month immediately following the last day of
- 181 the previous month if:
- 182 (A) the person is required to file a sales and use tax return with the commission

183 monthly under Section 59-12-108; or

184 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
185 12, Sales and Use Tax Act; or

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

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

191 ~~[(j)]~~ (m) The State Tax Commission shall retain and deposit an administrative charge
192 in accordance with Section 59-1-306 from the revenues the State Tax Commission collects
193 from a charge under this section.

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

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

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

200 (A) establishing, installing, maintaining, and operating a 911 emergency
201 telecommunications system;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

239 (6) A local entity that increases the levy it imposes under Subsection (3)(c) after the
240 2004 Annual General Session shall increase the levy to the maximum amount permitted by
241 Subsection (3)(c).

242 Section 2. Section 69-2-5.5 is amended to read:

243 **69-2-5.5. Emergency services telecommunications charge to fund the Poison**
244 **Control Center -- Administrative charge.**

245 (1) Subject to Subsection (7), there is imposed an emergency services
246 telecommunications charge of [7] 2 cents per month on each local exchange service switched
247 access line and each revenue producing radio communications access line that is subject to an
248 emergency services telecommunications charge levied by a county, city, or town under Section
249 69-2-5.

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

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

253 (ii) radio communications access line services.

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

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

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

260 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
261 12, Sales and Use Tax Act; or

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

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

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

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

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

272 (4) Emergency services telecommunications charges remitted to the State Tax
273 Commission pursuant to Subsection (2) shall be accompanied by the form prescribed by the
274 State Tax Commission.

275 (5) (a) The State Tax Commission shall administer, collect, and enforce the charge

276 imposed under Subsection (1) according to the same procedures used in the administration,
277 collection, and enforcement of the state sales and use tax under:

- 278 (i) Title 59, Chapter 1, General Taxation Policies; and
279 (ii) Title 59, Chapter 12, Part 1, Tax Collection, except for:
280 (A) Section [59-12-104](#);
281 (B) Section [59-12-104.1](#);
282 (C) Section [59-12-104.2](#); [~~and~~]
283 (D) Section [59-12-104.6](#);
284 [~~(E)~~] (E) Section [59-12-107.1](#)[-]; and
285 (F) Section [59-12-123](#).

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

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

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

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

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

299 Section 3. Section [69-2-5.6](#) is amended to read:

300 **[69-2-5.6. Emergency services telecommunications charge to fund statewide](#)**
301 **[unified E-911 emergency service -- Administrative charge.](#)**

302 (1) Subject to Subsection [69-2-5\(3\)\(g\)](#), there is imposed a statewide unified E-911
303 emergency service charge of 10 cents per month on each local exchange service switched
304 access line and each revenue producing radio communications access line that is subject to an
305 emergency services telecommunications charge levied by a county, city, or town under Section
306 [69-2-5](#) or [69-2-5.5](#) [~~at~~].

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

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

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

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

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

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

314 (B) radio communications access line services; or

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

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

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

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

322 (B) the person is not required to file a sales and use tax return under Title 59, Chapter
323 12, Sales and Use Tax Act; or

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

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

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

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

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

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

338 Control Center under Section 69-2-5.5.

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

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

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

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

345 **69-2-5.7. Prepaid wireless telecommunications charge to fund 911 service --**

346 **Administrative charge.**

347 (1) As used in this section:

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

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

352 (c) (i) "Prepaid wireless telecommunications service" means a wireless
353 telecommunications service that:

354 (A) is paid for in advance;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

388 (9) The State Tax Commission:

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

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

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

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

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

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

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

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

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

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

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

404 (i) [~~80.3%~~] 83.3% of the revenue shall be distributed to each county, city, or town in
405 the same percentages and in the same manner as the entities receive money to fund 911
406 emergency telecommunications services under Section [69-2-5](#);

407 (ii) [~~9.2%~~] 3% of the revenue shall be distributed to fund the Poison Control Center as
408 in Section [69-2-5.5](#); and

409 (iii) [~~10.5%~~] 13.7% of the revenue shall be distributed to fund the statewide unified
410 E-911 emergency service as in Section [69-2-5.6](#); and

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

413 (10) A charge under this section is subject to Section [69-2-5.8](#).

414 Section 5. **Effective date.**

415 This bill takes effect on July 1, 2014.

Legislative Review Note
as of 1-30-14 9:52 AM

Office of Legislative Research and General Counsel