

HOUSE BILL NO. HB0139

Telecommunications-fees and taxes.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to telecommunications; providing for the
2 imposition of taxes and fees on mobile telecommunications
3 services as specified; providing for billing dispute
4 resolution; providing an exemption; and providing for an
5 effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

8

9 **Section 1.** W.S. 16-9-209(c), 37-15-501(b),
10 39-15-103(a)(i)(C), 39-15-105(a)(viii) by creating a new
11 subparagraph (K) and 39-15-109 by creating a new subsection
12 (g) are amended to read:

13

14 **16-9-209. Special fee.**

15

16 (c) Each customer of a local exchange company or
17 radio communications service provider shall be liable for

1 payment to the local exchange company or radio
2 communications service provider of any special fee imposed
3 pursuant to this act. In the case of a customer of a radio
4 communications service provider, any fee imposed by this
5 act shall be imposed only if the customer's place of
6 primary use is in this state as provided by the Mobile
7 Telecommunications Sourcing Act, 4 U.S.C. §§ 116 through
8 126. The provisions of the Mobile Telecommunications
9 Sourcing Act shall apply to this subsection. The local
10 exchange company or radio communications service provider
11 shall not be liable for any uncollected charge, nor shall
12 the company have an obligation to take any legal action to
13 enforce the collection of any charge that is unpaid by its
14 customers.

15

16 **37-15-501. Universal service fund created;**
17 **contributions; administration.**

18

19 (b) The commission shall after notice and opportunity
20 for hearing, designate the method by which the
21 contributions shall be calculated, collected and
22 distributed in order to achieve the goals set forth in W.S.
23 37-15-102. The commission shall authorize an additional
24 monthly charge to customers, in the amount specified by the

1 commission, to recover each contributor's required payment
2 to the universal service fund. Any charge related to mobile
3 telecommunications service shall only apply if the
4 customer's place of primary use is in this state as
5 provided by the Mobile Telecommunications Sourcing Act, 4
6 U.S.C. §§ 116 to 126. The provisions of the Mobile
7 Telecommunications Sourcing Act shall apply to this
8 subsection.

9
10 **39-15-103. Imposition.**

11
12 (a) Taxable event. The following shall apply:

13
14 (i) Except as provided by W.S. 39-15-105, there
15 is levied an excise tax upon:

16
17 (C) The sales price paid for intrastate
18 telephone and telegraph services including the
19 consideration paid for the rental or leasing of any
20 equipment or services incidental thereto, and the sales
21 price paid for intrastate calls which originate and
22 terminate in a single state and are billed to a customer
23 with a place of primary use in this state from mobile
24 telecommunications services as provided by the Mobile

1 Telecommunications Sourcing Act, 4 U.S.C. §§ 116 through
2 126. The definitions and provisions of the Mobile
3 Telecommunications Sourcing Act shall apply to this
4 article;

5
6 **39-15-105. Exemptions.**

7
8 (a) The following sales or leases are exempt from the
9 excise tax imposed by this article:

10
11 (viii) For the purpose of exempting sales of
12 services and tangible personal property as an economic
13 incentive, the following are exempt:

14
15 (K) The sale of the service of transmitting
16 radio waves to a one-way paging unit owned or rented by a
17 service subscriber, where messages received are displayed
18 or played on a paging unit as voice, tone and voice,
19 numeric or alphanumeric, including mail services purchased
20 with the pager.

21
22 **39-15-109. Taxpayer remedies.**

1 (g) If a mobile telecommunications service customer
2 believes that the amount of tax, charge or fee or
3 assignment of place of primary use or taxing jurisdiction
4 included in the customer's billing is erroneous, the
5 customer shall notify the home service provider in writing.
6 The written notification shall include the street address
7 of the customer's place of primary use, the account name
8 and number, a description of the error claimed by the
9 customer, and any other information which the home service
10 provider reasonably requires to process the request. Within
11 sixty (60) days of receiving a written notice under this
12 subsection, the home service provider shall review its
13 records to determine the customer's taxing jurisdiction. If
14 the review shows that the amount of tax, charge or fee or
15 assignment of place of primary use or taxing jurisdiction
16 is in error, the home service provider shall correct the
17 error and refund or credit the amount of tax, charge or fee
18 erroneously billed to the customer for a period of not to
19 exceed two (2) years. If the review shows that the amount
20 of tax, charge or fee and assignment of place of primary
21 use or taxing jurisdiction are correct, the home service
22 provider shall provide a written explanation to the
23 customer. The procedures in this subsection shall be the
24 first course of remedy available to a customer for a

1 billing dispute, and no cause of action based upon the
2 billing dispute shall accrue until the customer has
3 reasonably exercised the rights and procedures set forth in
4 this subsection.

5

6 **Section 2.** This act is effective July 1, 2002.

7

8

(END)