

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:*

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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:

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14       **16-9-209. Special fee.**

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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.

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

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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.**

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

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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;

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

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

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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.

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

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1       (g) If a mobile telecommunications service customer  
2 believes that the amount of tax, assessment or assignment  
3 of place of primary use or taxing jurisdiction included in  
4 the customer's billing is erroneous, the customer shall  
5 notify the home service provider in writing. The written  
6 notification shall include the street address of the  
7 customer's place of primary use, the account name and  
8 number, a description of the error claimed by the customer,  
9 and any other information which the home service provider  
10 reasonably requires to process the request. Within sixty  
11 (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, assessment 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 three (3) years. If the review shows that the amount  
20 of tax, assessment and assignment of place of primary use  
21 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.

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

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(END)