

ORIGINAL HOUSE  
BILL NO. 0139

ENROLLED ACT NO. 19, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

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

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

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

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

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

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

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(b) The commission shall after notice and opportunity for hearing, designate the method by which the contributions shall be calculated, collected and distributed in order to achieve the goals set forth in W.S. 37-15-102. The commission shall authorize an additional monthly charge to customers, in the amount specified by the commission, to recover each contributor's required payment to the universal service fund. Any charge related to mobile telecommunications service shall only apply if the customer's place of primary use is in this state as provided by the Mobile Telecommunications Sourcing Act, 4 U.S.C. §§ 116 to 126. The provisions of the Mobile Telecommunications Sourcing Act shall apply to this subsection.

**39-15-103. Imposition.**

(a) Taxable event. The following shall apply:

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

(C) The sales price paid for intrastate telephone and telegraph services including the consideration paid for the rental or leasing of any equipment or services incidental thereto, and the sales price paid for intrastate calls which originate and terminate in a single state and are billed to a customer with a place of primary use in this state from mobile telecommunications services as provided by the Mobile Telecommunications Sourcing Act, 4 U.S.C. §§ 116 through 126. The definitions and provisions of the Mobile Telecommunications Sourcing Act shall apply to this article;

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

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

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

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

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

(g) If a mobile telecommunications service customer believes that the amount of tax, assessment or assignment of place of primary use or taxing jurisdiction included in the customer's billing is erroneous, the customer shall notify the home service provider in writing. The written notification shall include the street address of the customer's place of primary use, the account name and number, a description of the error claimed by the customer, and any other information which the home service provider reasonably requires to process the request. Within sixty (60) days of receiving a written notice under this subsection, the home service provider shall review its records to determine the customer's taxing jurisdiction. If the review shows that the amount of tax, assessment or assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax, charge or fee erroneously billed to the customer for a period of not to exceed three (3) years. If the review shows that the amount

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of tax, assessment and assignment of place of primary use or taxing jurisdiction are correct, the home service provider shall provide a written explanation to the customer. The procedures in this subsection shall be the first course of remedy available to a customer for a billing dispute, and no cause of action based upon the billing dispute shall accrue until the customer has reasonably exercised the rights and procedures set forth in this subsection.

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

(END)

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Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_  
DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk