



Telecommunications Service Providers

Telecom Service	Subject to:		
	Emergency ¹ Services UC §69-2-5	Municipal Telecom UC §10-1-404	Sales and Use UC §59-12-103
800 Service – toll-free calling (800, 855, 866, 877, 888)	No	Yes ²	Yes ²
900 Service – inbound toll telecommunications	No	Yes ²	Yes ²
Ancillary (Secondary) Telephone Services (call waiting, caller ID, call forwarding, voice mail, etc.)	No	Yes	Yes
Answering Service – human operator	No	No	No
Cable or Satellite TV ³	No	No	No
Cellular Phone Line	Yes	Yes	Yes
Charges to fund special services (E-911, TDD, service for low-income customers)	No	No	No
Contributions to aid construction projects	No	No	No
Equipment Repair – equipment belongs to customer and remains tangible personal property	No	No	Yes
Equipment Repair – real property	No	No	No
Fiber Optic Cable – dark (unlit) – treated as lease of real property	No	No	No
Fiber Optic Cable – lit or activated – used for telephone service – part of a public switched telephone network (PSTN)	Yes	Yes	Yes
Fiber Optic Cable – lit or activated – not part of a public switched telephone network (PSTN)	No	Yes	Yes
Internet Access – purchased, used or sold by a provider	No	No	No
Internet Service Provider	No	No	No
Long Distance – interstate	No	No	No
Long Distance – intrastate	No	Yes	Yes
Municipal Telecom Fee recovered from customer	No	No	Yes
Pager	No	No	No
Post-Paid Calling Service	No	Yes	Yes
Prepaid Service – including a phone line (disposable phone, temporary phone line, etc.)	Yes	Yes	Yes
Prepaid Service – not including a phone line (e.g., a calling card)	No	Yes	Yes
Public Coin Telephone Service	No	Yes	Yes
Radio – commercial mobile service	Yes	Yes	Yes
Radio – private mobile service	No	Yes	Yes
Radio Communications Access Line	Yes	Yes	Yes
Refundable Deposits, Interest, Penalties, etc.	No	No	No
Sales and Use Tax	No	No	No
Service Fees – connection, disconnect, changes, etc.	No	Yes	Yes
Subscriber Access Fees	No	Yes	Yes
Switched Access Line (landline)	Yes	Yes	Yes
VoIP (voice over Internet protocol)	Yes	Yes	Yes
VPN (virtual private network)	Yes	Yes	Yes

¹ Emergency Services includes E-911 and Poison Control

² If intrastate included, all is taxable

³ Subject to multi-channel video or audio service tax