

Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

This bulletin is missing information regarding a decrease in the prepaid wireless 911 service charge. See Tax Bulletin 6-25 .

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tax.utah.gov

Tax Bulletin 19-24

Effective: Jan. 1, 2025

Re: Telecom Rate Changes

Statewide E-911 Telephone Fee

The 2022 Utah Legislature passed SB 147, resulting in the following changes to the E-911 telephone fee:

- The 911 emergency service charge will increase from \$0.71 to \$0.73 per line per month.
- The radio network charge will decrease from \$0.52 to \$0.27 per line per month.

Due to these changes, the total E-911 telephone fee will decrease statewide from \$1.48 to \$1.25.

Report and pay this fee electronically on your *E-911 Telephone Fee Return* (TC-62Y) at tap.utah.gov.

MIDAs Impose Municipal Telecommunications License Tax

Utah Code §10-1-403 allows jurisdictions to impose a municipal telecommunications license tax of up to 3.5 percent on a telecom provider's gross receipts for telecom service.

MIDA MVP - SLC (county/city code 18-301) and MIDA MVP - Utah County (county/city code 25-301) will impose the municipal telecom license tax at 3.5 percent. (Note: MIDA MVP was previously MIDA Sundance.)

Report and pay this tax electronically on your *Municipal Telecom License Tax Return* (TC-62Z) at tap.utah.gov.

Filing Requirements

File these returns and pay these charges and fees, starting with the following periods:

- January 2025 (monthly filers)
- Jan-March 2025 (quarterly filers)
- Jan-Dec 2025 (annual filers)

QUESTIONS...

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