

# Tax Bulletin

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

## Follow us!

X @UtahStateTax

Instagram @utahstatetaxcommission

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

**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](http://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](http://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...

**E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

**Website:** [tax.utah.gov](http://tax.utah.gov)

**Phone:** 801-297-2200

**Toll free:** 1-800-662-4335

**TDD:** 801-297-2020