

Tax Notice issued September 15, 2014:

**POTENTIAL EXPIRATION OF FEDERAL MORATORIUM
ON STATE TAXATION OF INTERNET ACCESS CHARGES**

This is administrative guidance regarding the effect of a potential expiration of the federal moratorium on state taxation of internet access charges. Utah currently imposes a sales tax on intrastate telecommunications charges. Internet access is specifically excluded in our definition of telecommunication services. Internet access is not defined in Utah statute and so we use the definition in the Internet Tax Freedom Act (ITFA). We will continue to use the ITFA definition, even though it may expire, until there is a change in Utah law through court case, rule, or statute. Therefore no changes will be required in the taxes to be collected or remitted with respect to charges for internet access as defined by the ITFA.