

## STATEMENT OF PURPOSE

### RS22041C1

Currently Idaho law (Chapter 48 of Title 31) authorizes counties to impose a 911 fee on purchasers of access lines or interconnected VOIP lines with a service address or place of primary use in Idaho. Under current law, telecommunications providers are required to collect the fee from their customers and remit the fee to the county treasurer based on the 911 service area where the fee is collected. However, in the case of prepaid wireless telecommunications service, customers purchase service in advance of usage, do not have a billing address or regular periodic billing relationship with providers, and frequently purchase service from third-party retail outlets that do not collect address or billing information. To facilitate collection of 911 fees from purchasers of prepaid wireless service, this legislation would require that the 911 fee be collected by the seller at the point of sale and remitted to the Idaho Tax Commission. The fee would be administered by the Tax Commission and funds remitted to the Commission would be transferred to the Idaho Emergency Communications Fund to be used for 911 purposes as required by law. The question of whether the existing law applies to prepaid wireless service is currently subject to pending litigation. This bill provides no inference on the question of whether current statutes apply to prepaid wireless service.

### FISCAL NOTE

There is no fiscal impact to the General Fund.

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