

# SENATE BILL 745

E4  
HB 779/12 – HGO

3lr2727

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By: **Senator Middleton**

Introduced and read first time: February 1, 2013

Assigned to: Finance

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 25, 2013

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Public Safety – 9–1–1 Emergency Telephone Systems – Prepaid Service –**  
3 **Collection of Surcharge**

4 FOR the purpose of establishing that the surcharge on wireless telecommunication  
5 services applies to prepaid service; establishing the amount of the prepaid  
6 wireless E 9–1–1 fee; allowing for the collection of the fee for the purpose of  
7 contributing to the 9–1–1 Trust Fund; authorizing certain percentages of the  
8 money collected from the fee to be used for certain purposes; providing that the  
9 fee shall be collected for certain transactions; providing that the fee is not  
10 subject to the sales and use tax; authorizing a seller to deduct and retain certain  
11 percentages of the fee under certain circumstances; establishing certain  
12 procedures for the collection of the fee; authorizing a seller to demonstrate a  
13 certain exemption from the fee in a certain manner; authorizing the  
14 Comptroller to adopt certain regulations; establishing certain immunity  
15 provisions; establishing that certain procedures apply to this Act; prohibiting  
16 certain charges from being imposed; defining certain terms; making technical  
17 changes; and generally relating to 9–1–1 emergency telephone systems and the  
18 collection of fees to support the systems.

19 BY repealing and reenacting, with amendments,  
20 Article – Public Safety  
21 Section 1–301 through 1–303 and 1–308 through 1–311  
22 Annotated Code of Maryland  
23 (2011 Replacement Volume and 2012 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 BY adding to  
2 Article – Public Safety  
3 Section 1–313  
4 Annotated Code of Maryland  
5 (2011 Replacement Volume and 2012 Supplement)

6 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
7 MARYLAND, That the Laws of Maryland read as follows:

8 **Article – Public Safety**

9 1–301.

10 (a) In this subtitle the following words have the meanings indicated.

11 (b) “Additional charge” means the charge imposed by a county in accordance  
12 with § 1–311 of this subtitle.

13 (c) “Board” means the Emergency Number Systems Board.

14 (d) “Commercial mobile radio service” or “CMRS” means mobile  
15 telecommunications service that is:

16 (1) provided for profit with the intent of receiving compensation or  
17 monetary gain;

18 (2) an interconnected, two-way voice service; and

19 (3) available to the public.

20 (e) “Commercial mobile radio service provider” or “CMRS provider” means a  
21 person authorized by the Federal Communications Commission to provide CMRS in  
22 the State.

23 (f) “County plan” means a plan for a 9–1–1 system or enhanced 9–1–1  
24 system, or an amendment to the plan, developed by a county or several counties  
25 together under this subtitle.

26 (g) (1) “Customer” means:

27 (i) the person that contracts with a home service provider for  
28 CMRS; or

29 (ii) the end user of the CMRS if the end user of the CMRS is not  
30 the contracting party.

31 (2) “Customer” does not include:

1 (i) a reseller of CMRS; or

2 (ii) a serving carrier under an arrangement to serve the  
3 customer outside the home service provider's licensed service area.

4 (h) "Enhanced 9-1-1 system" means a 9-1-1 system that provides:

5 (1) automatic number identification;

6 (2) automatic location identification; and

7 (3) any other technological advancements that the Board requires.

8 (i) "FCC order" means an order issued by the Federal Communications  
9 Commission under proceedings regarding the compatibility of enhanced 9-1-1  
10 systems and delivery of wireless enhanced 9-1-1 service.

11 (j) "Home service provider" means the facilities-based carrier or reseller  
12 that contracts with a customer to provide CMRS.

13 (k) "Next generation 9-1-1 services" means an Internet Protocol (IP)-based  
14 system, comprised of hardware, software, data, and operational policies and  
15 procedures, that:

16 (1) provides standardized interfaces from emergency call and message  
17 services to support emergency communications;

18 (2) processes all types of emergency calls, including voice, text, data,  
19 and multimedia information;

20 (3) acquires and integrates additional emergency call data useful to  
21 call routing and handling;

22 (4) delivers the emergency calls, messages, and data to the  
23 appropriate public safety answering point and other appropriate emergency entities;

24 (5) supports data or video communications needs for coordinated  
25 incident response and management; and

26 (6) provides broadband service to public safety answering points or  
27 other first responder entities.

28 (l) "9-1-1-accessible service" means telephone service or another  
29 communications service that connects an individual dialing the digits 9-1-1 to an  
30 established public safety answering point.

1 (m) "9-1-1 fee" means the fee imposed in accordance with § 1-310 of this  
2 subtitle.

3 (n) (1) "9-1-1 service carrier" means a provider of CMRS or other  
4 9-1-1-accessible service.

5 (2) "9-1-1 service carrier" does not include a telephone company.

6 (o) (1) "9-1-1 system" means telephone service that:

7 (i) meets the planning guidelines established under this  
8 subtitle; and

9 (ii) automatically connects an individual dialing the digits  
10 9-1-1 to an established public safety answering point.

11 (2) "9-1-1 system" includes:

12 (i) equipment for connecting and outswitching 9-1-1 calls  
13 within a telephone central office;

14 (ii) trunking facilities from a telephone central office to a public  
15 safety answering point; and

16 (iii) equipment to connect 9-1-1 calls to the appropriate public  
17 safety agency.

18 (p) "9-1-1 Trust Fund" means the fund established under § 1-308 of this  
19 subtitle.

20 **(Q) "PREPAID WIRELESS E 9-1-1 FEE" MEANS THE FEE THAT IS**  
21 **REQUIRED TO BE COLLECTED BY A SELLER FROM A CONSUMER IN THE AMOUNT**  
22 **ESTABLISHED UNDER § 1-313 OF THIS SUBTITLE.**

23 **(R) "PREPAID WIRELESS TELECOMMUNICATIONS SERVICE" MEANS A**  
24 **COMMERCIAL MOBILE RADIO SERVICE THAT:**

25 **(1) ALLOWS A CONSUMER TO DIAL 9-1-1 TO ACCESS THE 9-1-1**  
26 **SYSTEM;**

27 **(2) MUST BE PAID FOR IN ADVANCE; AND**

28 **(3) IS SOLD IN PREDETERMINED UNITS THAT DECLINE WITH USE**  
29 **IN A KNOWN AMOUNT.**

30 **[(q)] (S) "Public safety agency" means:**

1 (1) a functional division of a public agency that provides fire fighting,  
2 police, medical, or other emergency services; or

3 (2) a private entity that provides fire fighting, police, medical, or other  
4 emergency services on a voluntary basis.

5 **[(r)] (T)** “Public safety answering point” means a communications facility  
6 that:

7 (1) is operated on a 24-hour basis;

8 (2) first receives 9-1-1 calls in a 9-1-1 service area; and

9 (3) as appropriate, dispatches public safety services directly, or  
10 transfers 9-1-1 calls to appropriate public safety agencies.

11 **[(s)] (U)** “Secretary” means the Secretary of Public Safety and Correctional  
12 Services.

13 **(v) “SELLER” MEANS A PERSON THAT SELLS PREPAID WIRELESS**  
14 **TELECOMMUNICATIONS SERVICE TO ANOTHER PERSON.**

15 **[(t)] (W)** “Wireless enhanced 9-1-1 service” means enhanced 9-1-1 service  
16 under an FCC order.

17 1-302.

18 (a) The General Assembly:

19 (1) recognizes the paramount importance of the safety and well-being  
20 of the public;

21 (2) recognizes that timely and appropriate assistance must be  
22 provided when the lives or property of the public **[is] ARE** in imminent danger;

23 (3) recognizes that emergency assistance usually is summoned by  
24 telephone, and that a multiplicity of emergency telephone numbers existed throughout  
25 the State and within each county;

26 (4) was concerned that avoidable delays in reaching appropriate  
27 emergency assistance were occurring to the jeopardy of life and property; **[and]**

28 (5) acknowledges that the three digit number, 9-1-1, is a nationally  
29 recognized and applied telephone number that may be used to summon emergency

1 assistance and to eliminate delays caused by lack of familiarity with emergency  
2 numbers and by confusion in circumstances of crisis; AND

3 **(6) RECOGNIZES THAT ALL END USER CUSTOMERS OF**  
4 **9-1-1-ACCESSIBLE SERVICES, INCLUDING CONSUMERS OF PREPAID WIRELESS**  
5 **TELECOMMUNICATIONS SERVICE, SHOULD CONTRIBUTE IN A FAIR AND**  
6 **EQUITABLE MANNER TO THE 9-1-1 TRUST FUND.**

7 (b) The purposes of this subtitle are to:

8 (1) establish the three digit number, 9-1-1, as the primary emergency  
9 telephone number for the State; and

10 (2) provide for the orderly installation, maintenance, and operation of  
11 9-1-1 systems in the State.

12 1-303.

13 (a) (1) This subtitle does not require a public service company to provide  
14 any equipment or service other than in accordance with tariffs approved by the Public  
15 Service Commission.

16 (2) The provision of services, the rates, and the extent of liability of a  
17 public service company are governed by the tariffs approved by the Public Service  
18 Commission.

19 (b) (1) This subtitle does not require a 9-1-1 service carrier to provide  
20 any equipment or service other than the equivalent of the equipment and service  
21 required of a telephone company under subsection (a) of this section.

22 (2) This subtitle does not extend any liability to a 9-1-1 service carrier  
23 **OR SELLER OF PREPAID WIRELESS TELECOMMUNICATIONS SERVICE.**

24 1-308.

25 (a) There is a 9-1-1 Trust Fund.

26 (b) The purposes of the 9-1-1 Trust Fund are to:

27 (1) reimburse counties for the cost of enhancing a 9-1-1 system;

28 (2) pay contractors in accordance with § 1-306(b)(12) of this subtitle;

29 and

1           (3) fund the coordinator position and staff to handle the increased  
2 duties related to wireless enhanced 9-1-1 service under § 1-305 of this subtitle, as an  
3 administrative cost.

4           (c) The 9-1-1 Trust Fund consists of:

5           (1) money from the 9-1-1 fee collected and remitted to the  
6 Comptroller under § 1-310 of this subtitle;

7           (2) money from the additional charge collected and remitted to the  
8 Comptroller under § 1-311 of this subtitle; [and]

9           **(3) MONEY FROM THE PREPAID WIRELESS E 9-1-1 FEE**  
10 **COLLECTED AND REMITTED TO THE COMPTROLLER UNDER § 1-313 OF THIS**  
11 **SUBTITLE; AND**

12           **[(3)] (4)** investment earnings of the 9-1-1 Trust Fund.

13           (d) Money in the 9-1-1 Trust Fund shall be held in the State Treasury.

14           (e) The Secretary shall administer the 9-1-1 Trust Fund, subject to the  
15 guidelines for financial management and budgeting established by the Department of  
16 Budget and Management.

17           (f) The Secretary shall direct the Comptroller to establish separate accounts  
18 in the 9-1-1 Trust Fund for the payment of administrative expenses and for each  
19 county.

20           (g) (1) Any investment earnings shall be credited to the 9-1-1 Trust  
21 Fund.

22           (2) The Comptroller shall allocate the investment income among the  
23 accounts in the 9-1-1 Trust Fund, prorated on the basis of the total fees collected in  
24 each county.

25 1-309.

26           (a) On recommendation of the Board, each year the Secretary shall request  
27 an appropriation from the 9-1-1 Trust Fund in an amount sufficient to:

28           (1) carry out the purposes of this subtitle;

29           (2) pay the administrative costs chargeable to the 9-1-1 Trust Fund;  
30 and

31           (3) reimburse counties for the cost of enhancing a 9-1-1 system.

1 (b) (1) Subject to the limitations under subsection (e) of this section, the  
2 Comptroller shall disburse the money in the 9-1-1 Trust Fund as provided in this  
3 subsection.

4 (2) Each July 1, the Comptroller shall allocate sufficient money from  
5 the 9-1-1 fee to pay the costs of administering the 9-1-1 Trust Fund.

6 (3) As directed by the Secretary and in accordance with the State  
7 budget, the Comptroller, from the appropriate account, shall:

8 (i) reimburse counties for the cost of enhancing a 9-1-1 system;  
9 and

10 (ii) pay contractors in accordance with § 1-306(b)(12) of this  
11 subtitle.

12 (4) (i) The Comptroller shall pay to each county from its account  
13 the money requested by the county to pay the maintenance and operation costs of the  
14 county's 9-1-1 system in accordance with the State budget.

15 (ii) The Comptroller shall pay the money for maintenance and  
16 operation costs on September 30, December 31, March 31, and June 30 of each year.

17 (c) (1) Money accruing to the 9-1-1 Trust Fund may be used as provided  
18 in this subsection.

19 (2) Money collected from the 9-1-1 fee may be used to:

20 (i) reimburse counties for the cost of enhancing a 9-1-1 system;  
21 and

22 (ii) pay contractors in accordance with § 1-306(b)(12) of this  
23 subtitle.

24 (3) Money collected from the additional charge may be used by the  
25 counties for the maintenance and operation costs of the 9-1-1 system.

26 **(4) MONEY COLLECTED FROM THE PREPAID WIRELESS E 9-1-1**  
27 **FEE MAY BE USED AS FOLLOWS:**

28 **(I) 25% FOR THE SAME PURPOSE AS THE 9-1-1 FEE UNDER**  
29 **PARAGRAPH (2) OF THIS SUBSECTION; AND**

30 **(II) 75% FOR THE SAME PURPOSE AS THE ADDITIONAL**  
31 **CHARGE UNDER PARAGRAPH (3) OF THIS SUBSECTION, PRORATED ON THE**  
32 **BASIS OF THE TOTAL FEES COLLECTED IN EACH COUNTY.**



1           (d)   (1)   Reimbursement may be made only to the extent that county money  
2 was used to enhance the 9-1-1 system.

3           (2)   Reimbursement for the enhancement of 9-1-1 systems shall  
4 include the installation of equipment for automatic number identification, automatic  
5 location identification, and other technological advancements that the Board requires.

6           (3)   Reimbursement from money collected from the 9-1-1 fee may be  
7 used only for 9-1-1 system enhancements approved by the Board.

8           (e)   (1)   The Board may direct the Comptroller to withhold from a county  
9 money for 9-1-1 system expenditures if the county violates this subtitle or a  
10 regulation of the Board.

11           (2)   (i)   The Board shall state publicly in writing its reason for  
12 withholding money from a county and shall record its reason in the minutes of the  
13 Board.

14                   (ii)   On reaching its decision to withhold money, the Board shall  
15 notify the county.

16                   (iii)   The county has 30 days after the date of notification to  
17 respond in writing to the Board.

18           (3)   (i)   On notification by the Board, the Comptroller shall hold  
19 money for the county in the county's account in the 9-1-1 Trust Fund.

20                   (ii)   Money held by the Comptroller under subparagraph (i) of  
21 this paragraph does not accrue interest for the county.

22                   (iii)   Interest income earned on money held by the Comptroller  
23 under subparagraph (i) of this paragraph accrues to the 9-1-1 Trust Fund.

24           (4)   County money withheld by the Comptroller shall be withheld until  
25 the Board directs the Comptroller to release the money.

26           (f)   (1)   The Legislative Auditor shall conduct fiscal/compliance audits of  
27 the 9-1-1 Trust Fund and of the appropriations and disbursements made for purposes  
28 of this subtitle.

29                   (2)   The cost of the fiscal portion of the audits shall be paid from the  
30 9-1-1 Trust Fund as an administrative cost.

31 1-310.

1           **(A) THIS SECTION DOES NOT APPLY TO PREPAID WIRELESS**  
2 **TELECOMMUNICATIONS SERVICE.**

3           **[(a)] (B)** Each subscriber to **[switched] SWITCH** local exchange access  
4 service or CMRS or other 9-1-1-accessible service shall pay a 9-1-1 fee.

5           **[(b)] (C)** The 9-1-1 fee is 25 cents per month, payable when the bill for the  
6 telephone service or CMRS or other 9-1-1-accessible service is due.

7           **[(c)] (D)** (1) The Public Service Commission shall direct each telephone  
8 company to add the 9-1-1 fee to all current bills rendered for switched local exchange  
9 access service in the State.

10                   (2) Each telephone company:

11                           (i) shall act as a collection agent for the 9-1-1 Trust Fund with  
12 respect to the 9-1-1 fees;

13                           (ii) shall remit all money collected to the Comptroller on a  
14 monthly basis; and

15                           (iii) is entitled to credit, against the money from the 9-1-1 fees  
16 to be remitted to the Comptroller, an amount equal to 0.75% of the 9-1-1 fees to cover  
17 the expenses of billing, collecting, and remitting the 9-1-1 fees and any additional  
18 charges.

19                   (3) The Comptroller shall deposit the money remitted in the 9-1-1  
20 Trust Fund.

21           **[(d)] (E)** (1) Each 9-1-1 service carrier shall add the 9-1-1 fee to all  
22 current bills rendered for CMRS or other 9-1-1-accessible service in the State.

23                   (2) Each 9-1-1 service carrier:

24                           (i) shall act as a collection agent for the 9-1-1 Trust Fund with  
25 respect to the 9-1-1 fees;

26                           (ii) shall remit all money collected to the Comptroller on a  
27 monthly basis; and

28                           (iii) is entitled to credit, against the money from the 9-1-1 fees  
29 to be remitted to the Comptroller, an amount equal to 0.75% of the 9-1-1 fees to cover  
30 the expenses of billing, collecting, and remitting the 9-1-1 fees and any additional  
31 charges.

1           (3)    The Comptroller shall deposit the money remitted in the 9-1-1  
2 Trust Fund.

3           (4)    The Board shall adopt procedures for auditing surcharge collection  
4 and remittance by CMRS providers.

5           (5)    On request of a CMRS provider, and except as otherwise required  
6 by law, the information that the CMRS provider reports to the Board shall be  
7 confidential, privileged, and proprietary and may not be disclosed to any person other  
8 than the CMRS provider.

9           **[(e)] (F)**    Notwithstanding any other provision of this subtitle, the 9-1-1 fee  
10 does not apply to an intermediate service line used exclusively to connect a CMRS or  
11 other 9-1-1-accessible service, other than a switched local access service, to another  
12 telephone system or switching device.

13           **[(f)] (G)**    A CMRS provider that pays or collects 9-1-1 fees under this  
14 section has the same immunity from liability for transmission failures as that  
15 approved by the Public Service Commission for local exchange telephone companies  
16 that are subject to regulation by the Commission under the Public Utilities Article.

17 1-311.

18           **(A) THIS SECTION DOES NOT APPLY TO PREPAID WIRELESS**  
19 **TELECOMMUNICATIONS SERVICE.**

20           **[(a)] (B)**    In addition to the 9-1-1 fee, the governing body of each county, by  
21 ordinance or resolution enacted or adopted after a public hearing, may impose an  
22 additional charge to be added to all current bills rendered for switched local exchange  
23 access service or CMRS or other 9-1-1-accessible service in the county.

24           **[(b)] (C)**    (1)    The additional charge imposed by a county may not exceed  
25 75 cents per month per bill.

26                   (2)    The amount of the additional charges may not exceed a level  
27 necessary to cover the total eligible maintenance and operation costs of the county.

28           **[(c)] (D)**    The additional charge continues in effect until repealed or modified  
29 by a subsequent county ordinance or resolution.

30           **[(d)] (E)**    After imposing, repealing, or modifying an additional charge, the  
31 county shall certify the amount of the additional charge to the Public Service  
32 Commission.

33           **[(e)] (F)**    The Public Service Commission shall direct each telephone  
34 company that provides service in a county that imposed an additional charge to add,

1 within 60 days, the full amount of the additional charge to all current bills rendered  
2 for switched local exchange access service in the county.

3 **[(f)] (G)** Within 60 days after a county enacts or adopts an ordinance or  
4 resolution that imposes, repeals, or modifies an additional charge, each 9-1-1 service  
5 carrier that provides service in the county shall add the full amount of the additional  
6 charge to all current bills rendered for CMRS or other 9-1-1-accessible service in the  
7 county.

8 **[(g)] (H)** (1) Each telephone company and each 9-1-1 service carrier  
9 shall:

10 (i) act as a collection agent for the 9-1-1 Trust Fund with  
11 respect to the additional charge imposed by each county;

12 (ii) collect the money from the additional charge on a county  
13 basis; and

14 (iii) remit all money collected to the Comptroller on a monthly  
15 basis.

16 (2) The Comptroller shall deposit the money remitted in the 9-1-1  
17 Trust Fund account maintained for the county that imposed the additional charge.

18 **1-313.**

19 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**  
20 **MEANINGS INDICATED.**

21 **(2) “CONSUMER” MEANS A PERSON THAT PURCHASES PREPAID**  
22 **WIRELESS TELECOMMUNICATIONS SERVICE IN A RETAIL TRANSACTION.**

23 **(3) “PROVIDER” MEANS A PERSON THAT PROVIDES PREPAID**  
24 **WIRELESS TELECOMMUNICATIONS SERVICE UNDER A LICENSE ISSUED BY THE**  
25 **FEDERAL COMMUNICATIONS COMMISSION.**

26 **(4) “RETAIL TRANSACTION” MEANS THE PURCHASE OF PREPAID**  
27 **WIRELESS TELECOMMUNICATIONS SERVICE FROM A SELLER FOR ANY PURPOSE**  
28 **OTHER THAN RESALE.**

29 **(B) THERE IS A PREPAID WIRELESS E 9-1-1 FEE OF 60 CENTS PER**  
30 **RETAIL TRANSACTION.**

1           **(C) (1) (i) THE PREPAID WIRELESS E 9-1-1 FEE SHALL BE**  
2 **COLLECTED BY THE SELLER FROM THE CONSUMER FOR EACH RETAIL**  
3 **TRANSACTION IN THE STATE.**

4                           **(ii) THE PREPAID WIRELESS E 9-1-1 FEE COLLECTED BY**  
5 **THE SELLER UNDER THIS SECTION IS NOT SUBJECT TO THE SALES AND USE TAX**  
6 **UNDER THE TAX – GENERAL ARTICLE.**

7           **(2) A RETAIL TRANSACTION OCCURS IN THE STATE IF:**

8                           **(i) THE SALE OR RECHARGE TAKES PLACE AT THE**  
9 **SELLER'S PLACE OF BUSINESS LOCATED IN THE STATE;**

10                           **(ii) THE CONSUMER'S SHIPPING ADDRESS IS IN THE STATE;**  
11 **OR**

12                           **(iii) NO ITEM IS SHIPPED, BUT THE CONSUMER'S BILLING**  
13 **ADDRESS OR THE LOCATION ASSOCIATED WITH THE CONSUMER'S MOBILE**  
14 **TELEPHONE NUMBER IS IN THE STATE.**

15           **(D) THE AMOUNT OF THE PREPAID WIRELESS E 9-1-1 FEE SHALL BE**  
16 **DISCLOSED TO THE CONSUMER AT THE TIME OF THE RETAIL TRANSACTION.**

17           **(E) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS**  
18 **SUBSECTION, THE PREPAID WIRELESS E 9-1-1 FEE IS THE LIABILITY OF THE**  
19 **CONSUMER AND NOT OF THE SELLER OR OF ANY PROVIDER.**

20                           **(2) THE SELLER IS LIABLE FOR REMITTING ALL PREPAID**  
21 **WIRELESS E 9-1-1 FEES THAT THE SELLER COLLECTS FROM CONSUMERS AS**  
22 **PROVIDED IN THIS SECTION.**

23           **(F) (1) BEFORE DECEMBER 28, 2013, A SELLER MAY DEDUCT AND**  
24 **RETAIN 50% OF PREPAID WIRELESS E 9-1-1 FEES COLLECTED FROM**  
25 **CONSUMERS FOR DIRECT START-UP COSTS.**

26                           **(2) ON OR AFTER DECEMBER 28, 2013, A SELLER MAY DEDUCT**  
27 **AND RETAIN 3% OF PREPAID WIRELESS E 9-1-1 FEES COLLECTED FROM**  
28 **CONSUMERS.**

29           **(G) A SELLER SHALL REPORT AND REMIT TO THE COMPTROLLER ALL**  
30 **PREPAID WIRELESS E 9-1-1 FEES COLLECTED BY THE SELLER IN THE MANNER**  
31 **PROVIDED FOR THE REMITTING OF THE SALES AND USE TAX UNDER TITLES 11**  
32 **AND 13 OF THE TAX – GENERAL ARTICLE.**

1           **(H) THE COMPTROLLER SHALL DEPOSIT ALL REPORTED AND**  
2 **REMITTED PREPAID WIRELESS E 9-1-1 FEES INTO THE 9-1-1 TRUST FUND**  
3 **WITHIN 30 DAYS OF RECEIPT.**

4           **(I) A SELLER MAY DEMONSTRATE THAT A SALE IS NOT A RETAIL**  
5 **TRANSACTION IN A MANNER ESTABLISHED BY THE COMPTROLLER THAT IS**  
6 **SUBSTANTIALLY SIMILAR TO THE PROCEDURES FOR DEMONSTRATING A RESALE**  
7 **FOR EXEMPTION FROM THE SALES AND USE TAX UNDER TITLES 11 AND 13 OF**  
8 **THE TAX – GENERAL ARTICLE.**

9           **(J) FOR THE PURPOSE OF THIS SECTION, THE AUDIT AND APPEAL**  
10 **PROCEDURES ESTABLISHED FOR THE SALES AND USE TAX UNDER TITLES 11**  
11 **AND 13 OF THE TAX – GENERAL ARTICLE APPLY.**

12           **(K) A SELLER THAT IS NOT A PROVIDER OF PREPAID WIRELESS**  
13 **TELECOMMUNICATIONS SERVICE IS NOT LIABLE FOR DAMAGES IN CONNECTION**  
14 **WITH:**

15                   **(1) THE PROVISION OF, OR FAILURE OF, 9-1-1 OR E 9-1-1**  
16 **SERVICE;**

17                   **(2) IDENTIFYING, OR FAILING TO IDENTIFY, THE TELEPHONE**  
18 **NUMBER, ADDRESS, LOCATION, OR NAME ASSOCIATED WITH ANY PERSON OR**  
19 **DEVICE THAT IS ACCESSING OR ATTEMPTING TO ACCESS 9-1-1 OR E 9-1-1**  
20 **SERVICE; OR**

21                   **(3) THE PROVISION OF ANY LAWFUL ASSISTANCE TO ANY**  
22 **INVESTIGATIVE OR LAW ENFORCEMENT OFFICER.**

23           **(L) PROVIDERS AND SELLERS OF PREPAID WIRELESS**  
24 **TELECOMMUNICATIONS SERVICE HAVE THE SAME IMMUNITY FROM LIABILITY**  
25 **FOR TRANSMISSION FAILURES AS THAT APPROVED BY THE PUBLIC SERVICE**  
26 **COMMISSION FOR LOCAL EXCHANGE TELEPHONE COMPANIES THAT ARE**  
27 **SUBJECT TO REGULATION BY THE COMMISSION UNDER THE PUBLIC UTILITIES**  
28 **ARTICLE.**

29           **(M) A TAX, A FEE, A SURCHARGE, OR ANY OTHER CHARGE MAY NOT BE**  
30 **IMPOSED BY THE STATE, ANY POLITICAL SUBDIVISION OF THE STATE, OR ANY**  
31 **INTERGOVERNMENTAL AGENCY, FOR E 9-1-1 FUNDING PURPOSES, ON ANY**  
32 **PROVIDER, SELLER, OR CONSUMER WITH RESPECT TO THE SALE, PURCHASE,**  
33 **USE, OR PROVISION OF PREPAID WIRELESS TELECOMMUNICATIONS SERVICE.**

34           **(N) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY OUT**  
35 **THE PROVISIONS OF THIS SECTION.**

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2    July 1, 2013.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.