

- [Mississippi Code 1972 Annotated](#)
- [Title 19. Counties and County Officers \(Chs. 1 — 31\)](#)
- [Chapter 5. Health, Safety and Public Welfare \(§§ 19-5-1 — 19-5-371\)](#)
- [Enhanced Wireless Emergency Telephone Service \(E-911\) \(§§ 19-5-331 — 19-5-343\)](#)

§ 19-5-343. Collection and remittance of prepaid wireless E911 charges; no liability for provider or seller of prepaid wireless telecommunications service.

(1) Definitions. For purposes of this section, the following terms shall have the following meanings:

(a) “Consumer” means a person who purchases prepaid wireless telecommunications service in a retail transaction.

(b) “Department” means the Mississippi Department of Revenue.

(c) “Prepaid wireless E911 charge” means the charge that is required to be collected by a seller from a consumer in the amount established under subsection (2).

(d) “Prepaid wireless telecommunications service” means a wireless telecommunications service that allows a caller to dial 911 to access the 911 system, which service must be paid for in advance and is sold in predetermined units or dollars of which the number declines with use in a known amount.

(e) “Provider” means a person who provides prepaid wireless telecommunications service pursuant to a license issued by the Federal Communications Commission.

(f) “Retail transaction” means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.

(g) “Seller” means a person who sells prepaid wireless telecommunications service to another person.

(h) “Wireless telecommunications service” means commercial mobile radio service as defined by Section 20.3 of Title 47 of the Code of Federal Regulations, as amended.

(2) Collection and remittance of E911 charge.

(a) Amount of Charge. The prepaid wireless E911 charge shall be One Dollar (\$1.00) per retail transaction.

(b) Collection of charge. The prepaid wireless E911 charge shall be collected by the seller from the consumer with respect to each retail transaction occurring in this state. The amount of the prepaid wireless E911 charge shall be either separately stated on an invoice, receipt or other similar document that is provided to the consumer by the seller, or otherwise disclosed to the consumer.

(c) Application of charge. For purposes of paragraph (b) of this subsection, a retail transaction that is effected in person by a consumer at a business location of the seller shall be treated as occurring in this state if that business location is in this state, and any other retail transaction shall be treated as occurring in this state if the retail transaction is treated as occurring in this state for purposes of Section 27-65-19(1)(d)(v)3.c.

(d) Liability for charge. The prepaid wireless E911 charge is the liability of the consumer and not of the seller or of any provider, except that the seller shall be liable to remit all prepaid wireless E911 charges that the seller collects from consumers as provided in subsection (3), including all such charges that the seller is deemed to have collected where the amount of the charge has not been separately stated on an invoice, receipt, or other similar document provided to the consumer by the seller.

(e) Exclusion of E911 charge from base of other taxes and fees. The amount of the prepaid wireless E911 charge that is collected by a seller from a consumer, whether or not such amount is separately stated on an invoice, receipt or other similar document provided to the consumer by the seller, shall not be included in the base for measuring any tax, fee, surcharge or other charge that is imposed by this state, any political subdivision of this state or any intergovernmental agency.

(f) Resetting of charge. The prepaid wireless E911 charge shall be increased or reduced, as applicable, upon any change to the state E911 charge on postpaid wireless telecommunications service under Section 19-5-333. Such increase or reduction shall be effective on the effective date of the change to the postpaid charge or, if later, the first day of the first calendar month to occur at least sixty (60) days after the enactment of the change to the postpaid charge. The department shall provide not less than thirty (30) days of advance notice of such increase or reduction on the commission's website.

(3) Administration of E911 charge.

(a) Time and manner of payment. Prepaid wireless E911 charges collected by sellers shall be remitted to the department at the times and in the manner provided by Chapter 65 of Title 27 with respect to sales and use taxes. The department shall establish registration and payment procedures that substantially coincide with the registration and payment procedures that apply to Chapter 65 of Title 27.

(b) Seller administrative deduction. A seller shall be permitted to deduct and retain two percent (2%) of prepaid wireless E911 charges that are collected by the seller from consumers.

(c) Audit and appeal procedures. The audit and appeal procedures applicable to Chapter 65 of Title 27 shall apply to prepaid wireless E911 charges.

(d) Exemption documentation. The department shall establish procedures by which a seller of prepaid wireless telecommunications service may document that a sale is not a retail transaction, which procedures shall substantially coincide with the procedures for documenting sale for resale transactions for sales and use tax purposes under Chapter 65 of Title 27.

(e) Disposition of remitted charges. The department shall pay all remitted prepaid wireless E911 charges over to the Commercial Mobile Radio Service Emergency Telephone Services Board within thirty (30) days of receipt, for use by the board in accordance with the purposes permitted by Section 19-5-333, after deducting an amount, not to exceed two percent (2%) of collected charges, that shall be retained by the department to reimburse its direct costs of administering the collection and remittance of prepaid wireless E911 charges. The amount of the distribution shall be determined by dividing the population of the communications district by the state population, and then multiplying that quotient times the total revenues remitted to the department after deducting the amount authorized in this subsection.

(4) No Liability.

(a) No liability regarding 911 service. No provider or seller of prepaid wireless telecommunications service shall be liable for damages to any person resulting from or incurred in connection with the provision of, or failure to provide, 911 or E911 service, or for identifying, or failing to identify, the telephone number, address, location or name associated with any person or device that is accessing or attempting to access 911 or E911 service.

(b) No provider of prepaid wireless service shall be liable for damages to any person or entity resulting from or incurred in connection with the provider's provision of assistance to any investigative or law enforcement officer of the United States, this or any other state, or any political subdivision of this or any other state, in connection with any investigation or other law enforcement activity by such law enforcement officer that the provider believes in good faith to be lawful.

(c) Incorporation of postpaid 911 liability protection. In addition to the protection from liability provided by paragraphs (a) and (b) of this subsection, each provider and seller shall be entitled to the further protection from liability, if any, that is provided to providers and sellers of wireless telecommunications service that is not prepaid wireless telecommunications service pursuant to Section 19-5-361.

(5) Exclusivity of prepaid wireless E911 charge. The prepaid wireless E911 charge imposed by this section shall be the only E911 governmental funding obligation imposed with respect to prepaid wireless telecommunications service in this state, and no tax, fee, surcharge or other charge shall be imposed by this state, any political subdivision of this state, or any intergovernmental agency, for E911 funding purposes, upon any provider, seller or consumer with respect to the sale, purchase, use or provision of prepaid wireless telecommunications service.

(6) Notwithstanding any other method or formula of collection and/or distribution of the emergency telephone service charges as specified in this section and as such collection and/or distribution method or formula is specified in this section, a provider may collect and distribute the said charges in any other manner applicable to satisfy the intent and requirements of this section.

History

Laws, 2010, ch. 560, § 13; Laws, 2013, ch. 537, § 5, eff from and after July 1, 2014.