

An Act

HOUSE BILL 26-1115

BY REPRESENTATIVE(S) Boesenecker and Stewart K., Brown, Clifford, Duran, Lieder, Lindsay, Bacon, Froelich, Garcia, Goldstein, Hamrick, Joseph, Lukens, Nguyen, Phillips, Rutinel, Velasco, Woodrow, McCluskie; also SENATOR(S) Roberts and Bright, Cutter, Gonzales J., Jodeh, Kipp, Marchman, Simpson, Wallace.

CONCERNING MODIFICATIONS TO THE PREPAID WIRELESS
TELECOMMUNICATIONS SERVICE CHARGES.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 27-64-103, **amend** (4)(b) as follows:

27-64-103. 988 crisis hotline enterprise - creation - powers and duties.

(4) The enterprise's primary powers and duties are to:

(b) Effective January 1, 2022, impose a prepaid wireless 988 charge on each retail transaction, as defined in ~~section 40-17.5-104(1)(d)~~ **SECTION 40-17.5-101 (10)**, in an amount to be established annually by the enterprise,

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

in collaboration with the public utilities commission, but not to exceed thirty cents per each retail transaction in which prepaid wireless service is purchased in Colorado. On or before October 1, 2021, and on or before October 1 of each year thereafter, the enterprise, in collaboration with the public utilities commission, shall establish the amount of the charge for the next calendar year. The amount of the charge must be reasonably calculated to meet the needs of the enterprise.

SECTION 2. In Colorado Revised Statutes, 29-11-101, **amend** (21) as follows:

29-11-101. Definitions.

As used in this part 1, unless the context otherwise requires:

(21) "Prepaid wireless telecommunications service" means A wireless telecommunications ~~access that allows the user to make 911 calls, is paid for in advance, and is sold in predetermined units or dollars, of which the number of units or dollars available to the caller declines with use in a known amount.~~ SERVICE THAT:

(a) IS PAID FOR IN ADVANCE;

(b) IS SOLD IN PREDETERMINED UNITS OF TIME OR MONEY THAT DECLINE WITH USE IN A KNOWN AMOUNT OR PROVIDES UNLIMITED USE OF THE SERVICE FOR A FIXED PERIOD OF TIME; AND

(c) ALLOWS A SERVICE USER TO MAKE 911 CALLS.

SECTION 3. In Colorado Revised Statutes, 29-11-102.5, **amend** (1)(e), (3)(a), (3)(b), and (3)(d); and **add** (1)(d.5) as follows:

29-11-102.5. Imposition of charge on prepaid wireless - prepaid wireless trust cash fund - rules - applicability - definitions - repeal.

(1) As used in this section:

(d.5) "PURCHASE" MEANS EXCHANGES OF MONEY AND EXCHANGES OF NONMONETARY CONSIDERATION, SUCH AS CONSUMER INFORMATION REQUIRED FOR REIMBURSEMENT CLAIMS UNDER FEDERALLY SUPPORTED

SERVICES OR PROGRAMS.

(e) "Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller OR PROVIDER for any purpose other than resale. ~~For the purposes of this section, "purchase" includes exchanges of money and exchanges of nonmonetary consideration, such as consumer information required for reimbursement claims under federally supported services or programs.~~

(3) (a) The seller or provider who uses federally supported services or programs shall remit any collected prepaid wireless 911 charges to the department at the times and in the manner provided in part 1 of article 26 of title 39. The department shall establish, by rule, registration and payment procedures that substantially coincide with the registration and payment procedures that apply under part 1 of article 26 of title 39. A seller OR PROVIDER is subject to the penalties under part 1 of article 26 of title 39, for failure to collect or remit a prepaid wireless 911 charge in accordance with this section.

(b) A seller or provider who uses federally supported services or programs may deduct and retain three and three-tenths percent of the prepaid wireless 911 charges that are collected by the seller OR PROVIDER from consumers.

(d) The department shall, by rule, establish procedures by which a seller OR PROVIDER may document that a transaction is not a retail transaction, which procedures must substantially coincide with the procedures for documenting that a sale was wholesale for purposes of the sales tax under part 1 of article 26 of title 39.

SECTION 4. In Colorado Revised Statutes, 39-21-102, **amend** (9) as follows:

39-21-102. Scope.

(9) This article 21 applies to the ~~fee~~ FEES imposed pursuant to ~~section 40-17-104~~ SECTIONS 40-17-104 AND 40-17.5-104, but only to the extent that this article 21 is not inconsistent with ~~section 40-17-104~~ SECTIONS 40-17-104 AND 40-17.5-104.

SECTION 5. In Colorado Revised Statutes, 39-21-113, **amend** (26) as follows:

39-21-113. Reports and returns - rule - repeal.

(26) (a) Notwithstanding the provisions of this section, the executive director shall provide the information disclosed in any document, report, or return filed in connection with the prepaid wireless 911 charge imposed by section 29-11-102.5 to the public utilities commission created in section 40-2-101 or a governing body as defined in section 29-11-101 (16). Any information provided to the public utilities commission or governing body, pursuant to this ~~subsection (26) shall remain~~ SUBSECTION (26)(a) REMAINS confidential, and all agents, clerks, and employees of the commission ~~or~~ AND THE governing body ~~and the department shall be~~ ARE subject to the limitations set forth in subsection (4) of this section and the penalties contained in subsection (6) of this section.

(b) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION TO THE CONTRARY, THE EXECUTIVE DIRECTOR SHALL PROVIDE TO THE PUBLIC UTILITIES COMMISSION CREATED IN SECTION 40-2-101 AND THE COMMUNICATION SERVICES FOR PEOPLE WITH DISABILITIES ENTERPRISE CREATED IN SECTION 26-21-103.5 THE INFORMATION DISCLOSED IN ANY DOCUMENT, REPORT, OR RETURN FILED IN CONNECTION WITH THE PREPAID TELEPHONE DISABILITY ACCESS CHARGE IMPOSED BY SECTION 40-17-104. ANY INFORMATION PROVIDED TO THE COMMISSION AND THE ENTERPRISE PURSUANT TO THIS SUBSECTION (26)(b) REMAINS CONFIDENTIAL, AND ALL AGENTS, CLERKS, AND EMPLOYEES OF THE COMMISSION AND THE ENTERPRISE ARE SUBJECT TO THE LIMITATIONS SET FORTH IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES CONTAINED IN SUBSECTION (6) OF THIS SECTION.

(c) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, THE EXECUTIVE DIRECTOR SHALL PROVIDE TO THE PUBLIC UTILITIES COMMISSION CREATED IN SECTION 40-2-101 AND THE 988 CRISIS HOTLINE ENTERPRISE CREATED IN SECTION 27-64-103 THE INFORMATION DISCLOSED IN ANY DOCUMENT, REPORT, OR RETURN FILED IN CONNECTION WITH THE PREPAID WIRELESS 988 CHARGE IMPOSED BY SECTION 40-17.5-104. ANY INFORMATION PROVIDED TO THE COMMISSION AND THE ENTERPRISE PURSUANT TO THIS SUBSECTION (26)(c) REMAINS CONFIDENTIAL, AND ALL AGENTS, CLERKS, AND EMPLOYEES OF THE COMMISSION ARE SUBJECT TO THE

LIMITATIONS SET FORTH IN SUBSECTION (4) OF THIS SECTION AND THE PENALTIES CONTAINED IN SUBSECTION (6) OF THIS SECTION.

SECTION 6. In Colorado Revised Statutes, 39-21-119.5, **amend** (2)(t) and (2)(u); and **add** (2)(v) as follows:

39-21-119.5. Mandatory electronic filing of returns - mandatory electronic payment - penalty - waiver - definitions.

(2) Except as provided in subsection (6) of this section, the executive director may, as specified in subsection (3) of this section, require the electronic filing of returns and require the payment of any tax or fee due by electronic funds transfer for the following:

(t) Any prepaid telephone disability access charge report required to be filed and payment required to be made pursuant to section 40-17-104; and

(u) Any retail delivery fee or enterprise retail delivery fees return required to be filed pursuant to section 43-4-218 (6); AND

(v) ANY PREPAID WIRELESS 988 CHARGE REPORT REQUIRED TO BE FILED AND PAYMENT REQUIRED TO BE MADE PURSUANT TO SECTION 40-17.5-104 (2).

SECTION 7. In Colorado Revised Statutes, 40-17-101, **add** (5.5) and (9.5) as follows:

40-17-101. Definitions.

As used in this article 17, unless the context otherwise requires:

(5.5) "PREPAID WIRELESS TELECOMMUNICATIONS SERVICE" HAS THE MEANING SET FORTH IN SECTION 29-11-101 (21).

(9.5) "TELECOMMUNICATIONS SERVICE" HAS THE MEANING SET FORTH IN SECTION 40-15-102 (29).

SECTION 8. In Colorado Revised Statutes, 40-17-104, **add** (5) as follows:

40-17-104. Prepaid telephone disability access charges collected for the enterprise - prepaid telephone disability access charge cash fund - created - remittance - rules.

(5) THIS SECTION APPLIES TO PREPAID WIRELESS TELECOMMUNICATIONS SERVICE. ALL OTHER TELECOMMUNICATIONS SERVICES ARE SUBJECT TO SECTIONS 40-17-102 AND 40-17-103.

SECTION 9. In Colorado Revised Statutes, 40-17.5-101, **amend** (10); and **add** (9.7), (9.9), and (14) as follows:

40-17.5-101. Definitions.

As used in this article 17.5, unless the context otherwise requires:

(9.7) "PROVIDER" MEANS A PERSON THAT PROVIDES PREPAID WIRELESS TELECOMMUNICATIONS SERVICE.

(9.9) "PURCHASE" MEANS EXCHANGES OF MONEY AND EXCHANGES OF NONMONETARY CONSIDERATION, SUCH AS CONSUMER INFORMATION REQUIRED FOR REIMBURSEMENT CLAIMS UNDER FEDERALLY SUPPORTED SERVICES OR PROGRAMS.

(10) "Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller OR PROVIDER for any purpose other than resale.

(14) "TELECOMMUNICATIONS SERVICE" HAS THE MEANING SET FORTH IN SECTION 40-15-102 (29).

SECTION 10. In Colorado Revised Statutes, 40-17.5-104, **amend** (1)(a), (2)(a), and (2)(b); and **add** (4) as follows:

40-17.5-104. Prepaid wireless 988 charge - collection - rules.

(1) (a) The seller shall collect, on behalf of the 988 crisis hotline enterprise, the prepaid wireless 988 charge imposed by the enterprise pursuant to section 27-64-103 (4)(b) from the consumer on each retail transaction occurring in the state. The amount of the prepaid wireless 988 charge shall be either disclosed to the consumer or separately stated or

stated on the same line item as the ~~911 surcharge created in section 29-11-102.3~~ PREPAID WIRELESS 911 CHARGE CREATED IN SECTION 29-11-102.5 on an invoice, receipt, or other similar document the seller provides to the consumer. A seller shall elect to either disclose or separately state the charge and shall not change the election without the written consent of the department. The seller is deemed to have collected the charge notwithstanding the seller's failure to separately disclose or state the charge on an invoice, receipt, or other similar document the seller provides to the consumer. A PROVIDER THAT USES FEDERALLY SUPPORTED SERVICES OR PROGRAMS TO OFFER CUSTOMERS FREE PREPAID WIRELESS TELECOMMUNICATIONS SERVICE IS DEEMED TO HAVE COLLECTED THE CHARGE AND SHALL REMIT THE CHARGE FOR EACH RETAIL TRANSACTION THAT OCCURS IN COLORADO.

(2) (a) The seller OR PROVIDER THAT USES FEDERALLY SUPPORTED SERVICES OR PROGRAMS shall remit any collected prepaid wireless 988 charges to the department at the times and in the manner provided in part 1 of article 26 of title 39. The department shall establish, by rule, registration and payment procedures that substantially coincide with the registration and payment procedures that apply under part 1 of article 26 of title 39. A seller OR PROVIDER is subject to the penalties under part 1 of article 26 of title 39 for failure to collect or remit a prepaid wireless 988 charge in accordance with this section.

(b) A seller OR PROVIDER THAT USES FEDERALLY SUPPORTED SERVICES OR PROGRAMS may deduct and retain three and three-tenths percent of the prepaid wireless 988 charges that are collected by the seller OR PROVIDER from the consumers.

(4) THIS SECTION APPLIES TO PREPAID WIRELESS TELECOMMUNICATIONS SERVICE. ALL OTHER TELECOMMUNICATIONS SERVICES ARE SUBJECT TO SECTIONS 40-17.5-102 AND 40-17.5-103.

SECTION 11. Safety clause. The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for

the support and maintenance of the departments of the state and state institutions.



Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



James Rashad Coleman, Sr.
PRESIDENT OF
THE SENATE

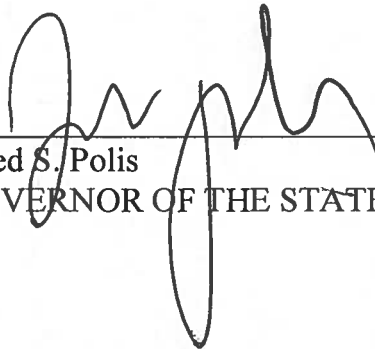


Vanessa Reilly
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES



Esther van Mourik
SECRETARY OF
THE SENATE

APPROVED on Thursday March 26th 2026 at 1:45pm
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO