CHAPTER 57-40.6
EMERGENCY SERVICES COMMUNICATION SYSTEMS

57-40.6-01. Definitions.

In this chapter, unless the context otherwise requires:

1. "911 system" means a set of networks, software applications, databases, call answering components, and operations and management procedures required to provide 911 services.
2. "911 system service provider" means an entity that provides the systems and support necessary to enable 911 calling for one or more public safety answering points in a specific geographic area. A 911 system service provider may provide the systems and support for either enhanced 911 or next generation 9-1-1.
3. "Assessed communications service" means a software service, communication connection, cable or broadband transport facilities, or a combination of these facilities, between a billed retail end user and a service provider's network that provides the end user, upon contacting 911, access to a public safety answering point through a permissible interconnection to the dedicated 911 network. The term includes telephone exchange access service, wireless service, and voice over internet protocol service.
4. "Automated notification system" means that portion of a telecommunications system that provides rapid notice of emergency situations to the public.
5. "Commissioner" means the state tax commissioner.
6. "Communication connection" means a telephone access line, wireless access line, unique voice over internet protocol service connection, or functional equivalent uniquely identifiable by a number, internet address, or other designation.
7. "Consumer" means a person who purchases prepaid wireless service in a retail transaction.
8. "Emergency services communication system" means a comprehensive statewide or countywide system, which provides rapid public access for coordinated dispatching of public safety services. The system includes a 911 system or radio system.
9. "FCC order" means federal communications commission order 94-102 [961 Federal Register 40348] and any other FCC order that affects the provision of wireless enhanced 911 service.
10. "First responder" means an individual trained to provide assistance during an emergency, including a firefighter as defined under section 18-11-03, law enforcement officer as defined under section 12.1-01-04, emergency medical services personnel as defined under section 23-27-02, and public safety telecommunicators.
11. "Prepaid wireless emergency 911 fee" means the fee that is required to be collected by a seller from a consumer in the amount established under section 57-40.6-14.
12. "Prepaid wireless service" means any telecommunications service that provides the right to use a mobile wireless service as well as other nontelecommunications services, including the download of digital products delivered electronically, content and ancillary services, which are paid for in advance and sold in predetermined units or dollars which decline with use in a known amount.
13. "Prepaid wireless service provider" means any person that provides prepaid wireless telecommunications service pursuant to a license issued by the federal communications commission.
14. "Public safety answering point" or "PSAP" means a communications facility or combination of facilities which first receives 911 calls from persons in a 911 service area and which, as appropriate, may directly dispatch public safety services or extend, transfer, or relay 911 calls to appropriate public safety agencies.
15. "Public safety answering point service area" means the geographic area for which a public safety answering point has dispatch and emergency communications responsibility.
16. "Public safety services" means personnel, equipment, and facilities used by first responders or other supporting services used in providing a public safety response to an incident.

17. "Public safety telecommunicator" means an individual whose primary full-time or part-time duties are receiving, processing, and transmitting public safety information received through an emergency services communication system.
18. "Radio system" means a set of networks, software applications, databases, radio components and infrastructure, and operations and management procedures required to provide communication services.
19. "Retail transaction" means the purchase of prepaid wireless service from a seller for any purpose other than resale.
20. "Seller" means a person who sells prepaid wireless services to a consumer.
21. "Subscriber service address" means, for purposes of telephone exchange access service and voice over internet protocol service subscribers, the address where the subscriber's communication device is used and, for purposes of wireless subscribers, the place of primary use, as that term is defined in section 57-34.1-02.
22. "Telephone access line" means the principal access to the telephone company's switched network, including an outward dialed trunk or access register.
23. "Telephone exchange access service" means service to any wire line telephone access line identified by a unique telephone number that provides local wire line access to the telecommunications network to a service subscriber and which enables the subscriber to access the emergency services communications system by dialing the digits 9-1-1 on the subscriber's telephone device.
24. "Unpublished" means information that is not published or available from directory assistance.
25. "Voice over internet protocol service" means a service that enables real-time two-way voice communications; requires a broadband connection from the user's location; requires internet protocol-compatible customer premises equipment; and permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.
26. "Wireless access line" means each active wireless and prepaid wireless telephone number assigned to a commercial mobile radio service subscriber, including end users of resellers.
27. "Wireless enhanced 911 service" means the service required to be provided by wireless service providers pursuant to the FCC order.
28. "Wireless service" means commercial mobile radio service as defined in 47 U.S.C. 332(d)(1) and includes:
    a. Services commonly referred to as wireless; and
    b. Services provided by any wireless real-time two-way voice communication device, including radio-telephone communications used in:
        (1) Cellular telephone service;
        (2) Personal communications service; or
        (3) The functional or competitive equivalent of a radio-telephone communications line used in cellular telephone service, personal communications service, or a network radio access line.
29. "Wireless service provider" means any entity authorized by the federal communications commission to provide wireless service within this state.

57-40.6-02. Authority of counties or cities to impose fee on assessed communications service - Procedure.

The governing body of a county or city may impose a fee on all assessed communications services in accordance with the following requirements:

1. The governing body shall adopt a resolution that proposes the adoption of the fee permitted under this section. The resolution must specify an effective date for the fee which is no more than two years before the expected implementation date of the emergency services communication system to be funded by the fee. The resolution must include a provision for submitting the proposed fee to the electors of the county or city before the imposition of the fee is effective. The resolution must specify a fee that does not exceed one dollar and fifty cents per month per communication

connection and must be applied equally upon all assessed communications services. Prepaid wireless service is not subject to the fee imposed under this section.

2. A political subdivision shall add a fee of fifty cents to the fee imposed on assessed communications services established under subsection 1. The additional fifty cents per communication connection must be remitted to the state treasurer for deposit in the statewide interoperable radio network fund in accordance with section 37-17.3-12 for ongoing administrative and operational maintenance costs of the statewide interoperable radio network. The funds collected under this subsection must be expended in a manner consistent with the recommendations of the statewide interoperability executive committee.
3. The question of the adoption of the fee must be submitted on a petition on which the petition title of the proposition includes the maximum monthly rate of the proposed fee authorized under subsection 1. The question of the adoption of the fee may be submitted to electors at a general, primary, or special election or at a school district election if the boundaries of the school district are coterminous with the boundaries of the governing body adopting the resolution proposing the adoption of the fee. The fee is not effective unless it is approved by a majority of the electors voting on the proposition. The ballot must be worded so that a "yes" vote authorizes imposition of the fee.
4. Once established by this section, the maximum fee may be increased, decreased, or eliminated by a majority vote of the electors. The question may be placed on the ballot of any general, primary, or special election by a resolution of the governing body, or by a petition signed by ten percent or more of the total number of qualified electors of the political subdivision voting for governor at the most recent gubernatorial election and submitted to the governing body. By action of the governing body, the fee amount collected may be adjusted, subject to the maximum approved by the voters, to meet the costs allowed by this chapter.
5. In any geographic area, only one political subdivision may impose the fee and imposition must be based on the subscriber service address.
6. In the interest of public safety, where the subscriber's telephone exchange access service boundary and the boundary of the political subdivision imposing the fee do not coincide, and where all of the political subdivisions within the subscriber's telephone exchange access service boundary have not complied with subsection 1, and where a majority of the subscribers within the subscriber's telephone exchange access service boundary have voted for the fee, a telephone exchange access service subscriber whose subscriber service address is outside the political subdivision may receive 911 services by signing a contract agreement with the political subdivision providing the emergency services communication system. The telephone exchange access service provider may collect an additional fee, equal in amount to the basic fee on those subscribers within the exchange boundary. The additional fee amounts collected must be remitted as provided in this chapter.
7. A fee imposed under this section before August 1, 2007, on telephone exchange access service is extended to all assessed communications services and will remain in effect until changed pursuant to subsection 4.

57-40.6-03. Payment of fee by assessed communications service subscriber or customer.

1. The assessed communications service provider shall collect the fee authorized under section 57-40.6-02 from the subscriber or customer of the service.
2. For assessed communications service that involves a monthly billing, in the billing statement or invoice to the subscriber, the provider shall state the amount of the fee separately.
3. For prepaid wireless service, the fee shall be imposed, collected, and administered according to the provisions of section 57-40.6-14. The fee imposed under section 57-40.6-14 shall be in lieu of any fees imposed on assessed communications services under section 57-40.6-02.

57-40.6-03.1. 911 database management charges.

Repealed by S.L. 2017, ch. 401, § 4.

57-40.6-04. Fee collection procedure.

An assessed communications service provider may retain the actual costs of administration in collection of the fee and any telephone exchange access service provider charges for 911 database management, not to exceed two and one-half percent of the fee collected. The fee proceeds must be paid by the assessed communications service provider within thirty days after it is collected from the subscriber or customer unless the provider has fewer than ten subscribers or customers in a jurisdiction, in which case the provider may pay the proceeds quarterly.

57-40.6-05. Restriction on use of fee proceeds.

The governing body shall use the proceeds of the fee imposed under section 57-40.6-02 in accordance with guidelines established by the emergency services communications coordinating committee under duties identified in section 57-40.6-12. The governing body or its designee shall deposit the fee proceeds in a separate fund and keep records to show all expenditures from the fee proceeds.

57-40.6-06. Database.

Any assessed communications service provider providing emergency 911 service and whose subscriber's service addresses are provided to a public safety answering point upon delivery of a 911 call shall provide current customer names, addresses, and telephone numbers to each emergency services communication system coordinator, the coordinator's designee, or public safety answering point within each 911 system. Information provided under this section must be provided in accordance with the transactional record disclosure requirements of the federal Electronics Communications Privacy Act of 1986, 18 U.S.C. 2703(c)(1)(B)(iii), and in a manner that identifies the names and telephone numbers that are unpublished. The provider shall report database information regarding new service or a change of service within two business days of the actual service change unless a longer period is permitted by the jurisdiction. The provider shall report database information regarding dropped service at least monthly.

57-40.6-07. Use of the furnished information.

1. Unpublished names and telephone numbers generated by an emergency services communication system coordinator or a public safety answering point or provided to an emergency services communication system coordinator or public safety answering point under section 57-40.6-06 are confidential and may be used only for verifying the location or identity, or both, for response purposes, of a person calling a public safety answering point for emergency help or by the emergency services communication system coordinator or public safety answering point for the purpose of a public safety agency notifying a person of an emergency.
2. Published names and telephone numbers maintained by an emergency services communication system coordinator or public safety answering point are exempt records as defined in section 44-04-17.1 but must be provided upon request to the treasurer and auditor of the county served by the public safety answering point for the purpose of verifying and correcting names and addresses used for official purposes.
3. A record obtained by a public safety answering point for the purpose of providing services in an emergency which reveals personal information or the identity, location, or telephone number of a person requesting emergency service or reporting an emergency is exempt from section 44-04-18 and may be redacted from the record before it is released.
4. An audio recording of a request for emergency services or of a report of an emergency is an exempt record as defined in section 44-04-17.1. However, upon request, a person may listen to the audio recording, but may not copy or record the audio. A

person also may request a written transcript of the audio recording, which must be provided to the person within a reasonable time. The emergency services communication system coordinator may refer requests to the appropriate investigating agency possessing the recording and shall communicate this referral to the requester. The investigating agency shall answer requests for the records. If an investigating agency does not have possession of the record, the emergency services communication system coordinator shall respond to the request for the record.

57-40.6-08. Emergency services communication system, automated notification system, or emergency instructions - Liability.

1. A public agency, public safety agency, assessed communications service provider, prepaid wireless service provider or seller, or person that provides access to an emergency services communication system or an automated notification system, or any officer, agent, or employee of any public agency, public safety agency, assessed communications service provider, prepaid wireless service provider or seller, or person is not liable for any civil damages as a result of any act or omission except willful and wanton misconduct or gross negligence in connection with developing, adopting, operating, or implementing any plan or system as provided under this chapter.
2. A person who gives emergency instructions through a system as provided under this chapter, to persons rendering services in an emergency at another location, or any person following such instructions in rendering such services, is not liable for any civil damages as a result of issuing or following the instructions, unless issuing or following the instructions constitutes willful and wanton misconduct or gross negligence.
3. This section does not waive, limit, or modify any existing immunity or other defense of the state or any political subdivision, or any of its agencies, departments, commissions, boards, officers, or employees, nor does it create any claim for relief against any of these entities.

57-40.6-09. Governor to appoint an emergency services communication system advisory committee - Standards and guidelines - Report.

Expired under S.L. 1987, ch. 720, § 3; S.L. 1991, ch. 686, § 6; and S.L. 1993, ch. 570, § 1.

57-40.6-10. Standards and guidelines.

1. The governing body of the local governmental unit with jurisdiction over an emergency services communication system is or shall designate a governing committee that shall:
   a. Designate an emergency services communication system coordinator.
   b. Enter written agreements with participating organizations and agencies.
   c. Designate lines of authority.
   d. Provide for a written plan for rural addressing, if applicable, which has been coordinated with the local postal authorities. After January 1, 1993, a rural plan must conform to the modified burkle addressing plan. A plan in use before this date does not have to conform with the modified burkle addressing plan. If implemented, all rural addressing signs must comply with the manual on uniform traffic control devices standards.
   e. Define a records retention plan for all printed, electronic, and recorded records in accordance with state law and jurisdictional requirements.
   f. Encourage that cost-free connection is available for emergency calls.
   g. An entity that is a quick response unit whose primary function is not emergency medical services may elect not to be dispatched to medical emergencies outside the entity's primary response area if the area outside the entity's primary response area is served by an advanced life support ambulance service. An entity that makes this election not to be dispatched is not eligible for an emergency medical services allocation under chapter 23-46.
   h. Operate or contract for the operation of at least one public safety answering point to manage emergency services communications.

i. Ensure that fee proceeds collected under this chapter are expended in accordance with guidelines developed pursuant to section 57-40.6-12 and implement an accounting system sufficient to meet the requirements of section 57-40.6-05.

2. The governing committee may:
   a. Require appropriate liability protection.
   b. Create a user advisory board.
   c. Conduct an annual statistical evaluation of services.
   d. Publish an annual financial report in the official county newspaper.
3. An emergency services communication system coordinator shall:
   a. Ensure that address and mapping data is updated in the emergency services communication system database and mapping system within thirty days of receipt of notice or request for change;
   b. Provide for a complete annual review of the emergency services communication system 911 database by obtaining current records from the appropriate 911 system service provider;
   c. Maintain the law enforcement, fire, and emergency medical service response boundaries for the public safety answering point service area; and
   d. Ensure that the dispatch protocols for emergency service notifications are documented and communicated with all law enforcement, fire, and emergency medical services.
4. A public safety answering point must:
   a. Be operational twenty-four hours a day seven days a week or be capable of transferring emergency calls to another public safety answering point meeting the requirements of this section during times of nonoperation.
   b. Be staffed continuously with at least one public safety telecommunicator who is on duty at all times of operation and who has primary responsibility for handling the communications of the public safety answering point.
   c. Have the capability to dispatch public safety services to calls for service in the public safety answering point's service area.
   d. Have two-way communication with all public safety services in the public safety answering point's service area.
   e. Access and dispatch poison control, suicide prevention, emergency management, and other public or private services but may not accept one-way private call-in alarms or devices as 911 calls.
   f. Dispatch, when available, the quickest emergency medical service to arrive to the scene as predetermined by the emergency services communications system coordinator, with the approval of the department of health and human services. If the predetermined emergency medical service is not available, the public safety answering point shall dispatch a secondary emergency medical service, based on the best available information at the time. The department of health and human services shall provide public safety answering points with the physical locations of the emergency medical services necessary for the implementation of this subdivision.
   g. Be capable of providing emergency medical dispatch prearrival instructions on all emergency medical calls. Prearrival instructions must be offered by a public safety telecommunicator who has completed an emergency medical dispatch course approved by the division of emergency health services. Prearrival medical instructions may be given through a mutual aid agreement.
   h. Have security measures in place to prevent direct physical public access to on-duty public safety telecommunicators and to prevent direct physical public access to any room or location where public safety answering point equipment and systems are located.
   i. Have an alternative source of electrical power that is sufficient to ensure at least six hours of continued operation of emergency communication equipment in the event of a commercial power failure. A public safety answering point also must

have equipment to protect critical equipment and systems from irregular power conditions, such as power spikes, lightning, and brownouts. Documented testing of backup equipment must be performed each quarter under load.

j. Maintain a written policy for computer system security and preservation of data.

k. Have the capability of recording and immediate playback of recorded emergency calls and radio traffic.

l. Employ a mechanism to differentiate emergency calls from other calls.

m. Provide assistance for investigating false or prank calls.

n. Have an alternative method of answering inbound emergency calls at the public safety answering point when its primary emergency services communication system equipment is inoperable.

o. Have a written policy, appropriate agreements, and the capability to directly answer emergency calls and dispatch responders from a separate, independent location other than the main public safety answering point or another public safety answering point meeting the requirements of this section, within sixty minutes of an event that renders the main public safety answering point inoperative. This alternative location must have independent access to the public safety answering point's 911 system database. The capability of transferring emergency calls to this alternative location must be tested and documented annually.

p. Remain responsible for all emergency calls received, even during the initial transfer of a call made to a second public safety answering point. The initial public safety answering point may not disconnect from the three-way call unless mutually agreed by the two public safety telecommunicators. Upon this agreement, the secondary public safety answering point becomes responsible for the call.

q. Employ the necessary telecommunications network and electronic equipment consistent with the minimum technical standards recommended by the national emergency number association to securely receive and respond to emergency communications.

r. Maintain current, up-to-date mapping of its service area and have the ability to use longitude and latitude to direct responders.

s. Secure two sets of fingerprints from a law enforcement agency or any other agency authorized to take fingerprints and all other information necessary to obtain state criminal history record information and a nationwide background check under federal law for all public safety telecommunicators.

t. Have policies to ensure that all public safety telecommunicators:
   (1) Do not have a felony conviction, at a minimum consistent with the national crime information center standards;
   (2) Complete pre-employment screening for illegal substance use and hearing;
   (3) Meet and maintain the minimum qualifications and required certifications as established by the emergency services communications coordinating committee;
   (4) Can prioritize appropriately all calls for service; and
   (5) Can determine the appropriate resources to be used in response to all calls for public safety services.

u. Have written policies establishing procedures for recording and documenting relevant information of every request for service, including:
   (1) Date and time of request for service;
   (2) Name and address of requester, if available;
   (3) Type of incident reported;
   (4) Location of incident reported;
   (5) Description of resources assigned, if any;
   (6) Time of dispatch;
   (7) Time of resource arrival; and
   (8) Time of incident conclusion.

v. Have written policies establishing dispatch procedures and provide initial and periodic training of public safety telecommunicators on those procedures, including procedures for:
   (1) Standardized call taking and dispatch procedures;
   (2) The prompt handling and appropriate routing of misdirected emergency calls;
   (3) The handling of hang-up emergency calls;
   (4) The handling of calls from non-English speaking callers;
   (5) The handling of calls from callers with hearing or speech impairments; and
   (6) The handling of text-initiated communications.

57-40.6-11. Annual report to legislative council.
Repealed by S.L. 2007, ch. 535, § 10.

57-40.6-12. Emergency services communications coordinating committee - Membership - Duties.
1. The governing body of a city or county, which adopted a fee on assessed communications services under this chapter, shall make a report of the income, expenditures, and status of its emergency services communication system. The report must be submitted to the emergency services communications coordinating committee in the format requested by the committee. The committee is composed of four members, one appointed by the North Dakota 911 association, one appointed by the North Dakota association of counties, one appointed by the chief information officer of the state, and one appointed by the adjutant general to represent the division of the state emergency communications center.
2. The committee shall:
   a. Recommend to the legislative management changes to the operating standards for emergency services communications, including training or certification standards for dispatchers;
   b. Develop guidelines regarding the allowable uses of the fee revenue collected under this chapter;
   c. Biennially, request, receive, and compile reports from each governing body on the use of the proceeds of the fee imposed under this chapter, analyze the reports with respect to the guidelines, file its report with the legislative council by November first of each even-numbered year regarding the use of the fee revenue, and recommend to the legislative assembly the appropriate maximum fee allowed by section 57-40.6-02;
   d. Periodically evaluate chapter 57-40.6 and recommend changes to the legislative management; and
   e. Serve as the governmental body to coordinate plans for implementing emergency 911 services and internet protocol enabled emergency applications for 911.
3. The committee may initiate and administer statewide agreements among the governing bodies of the local governmental units with jurisdiction over an emergency 911 telephone system to coordinate the procurement of equipment and services, fund the research, administration, and activities of the committee, and contract for the necessary staff support for committee activities.

57-40.6-13. Provision of call location information by wireless service provider or prepaid wireless service provider or seller to law enforcement.
1. Upon request of a law enforcement agency or a public safety answering point on behalf of a law enforcement agency, a wireless service provider shall provide call location information concerning the telecommunications device of a user to the requesting law enforcement agency or public safety answering point. A prepaid wireless service provider or seller shall provide such call location information if available. A law enforcement agency or public safety answering point may not request

information under this section unless for the purposes of responding to a call for emergency services or in an emergency situation that involves the risk of death or serious physical harm.

2. A wireless service provider or prepaid wireless service provider or seller may establish protocols by which the carrier voluntarily discloses call location information.
3. A claim for relief may not be brought in any court against any wireless service provider, prepaid wireless service provider or seller, or any other person for providing call location information if acting in good faith and under this section.

57-40.6-14. Prepaid wireless emergency 911 fee.

1. There is imposed a prepaid wireless emergency 911 fee of two and one-half percent on the gross receipts of sellers from all sales at retail of prepaid wireless services in this state.
   a. A retail transaction that is made, 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. Any other retail transaction shall be treated as occurring in this state if the retail transaction is treated as occurring in this state under the provisions of chapter 57-39.4 as those provisions apply to a prepaid wireless calling service.
   b. Prepaid wireless emergency 911 fees collected by sellers shall be remitted to the commissioner.
   c. An entity required to collect and remit the prepaid wireless emergency 911 fee shall register with the commissioner. The registration shall be made in the form prescribed by the commissioner, in which the registrant shall identify the name under which the registrant transacts or intends to transact business, the location of the business, the federal identification number, and other information as the commissioner may require.
   d. Gross receipts from sales at retail of prepaid wireless services are exempt from the prepaid wireless emergency 911 fee imposed by this section when the sale is made to a person entitled to a sales and use tax exemption under subsection 6 or 12 of section 57-39.2-04.
2. The prepaid wireless emergency 911 fee shall be collected by the seller from the consumer. The amount of the prepaid wireless emergency 911 fee 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.
3. The prepaid wireless emergency 911 fee is the liability of the consumer and not of the seller or any provider, except that the seller shall be liable to remit all prepaid wireless emergency 911 fees the seller collects from the consumer, including all fees the seller is deemed to collect when the amount of the fee has not been separately stated on an invoice, receipt, or other similar document provided to the consumer by the seller.
4. If the amount of the prepaid wireless emergency 911 fee imposed by this section is separately stated on an invoice, receipt, or other similar document provided to the consumer, the prepaid wireless emergency 911 fee may not be included in the base for measuring any other tax, fee, surcharge, or other charge that is imposed by this state, any political subdivision of this state, or any intergovernmental agency.
5. When prepaid wireless service is sold with one or more other products or services for a single, nonitemized price, then the percentage specified in subsection 1 shall apply to the entire nonitemized price unless the seller elects to apply the percentage to:
   a. The amount of the prepaid wireless service that is disclosed to the consumer as a dollar amount, including the fee imposed by this section; or
   b. The seller identifies the portion of the price that is attributable to the prepaid wireless service by reasonable and verifiable standards from its books and records that are kept in the regular course of business.
6. If a minimal amount of prepaid wireless service is sold with a prepaid wireless device for a single, nonitemized price, then the seller may elect not to apply the percentage specified in subsection 1. For purposes of this subsection, an amount of service denominated as ten minutes or less, or five dollars or less, is minimal.

7. The provisions of chapter 57-39.2, pertaining to the administration of the retail sales tax, including provisions for audit, refunds, credits, or rules, not inconsistent with the provisions of this chapter, govern the administration of the prepaid wireless emergency 911 fee imposed in this chapter.
8. a. A seller must complete a prepaid emergency 911 fee return reporting the gross receipts of the seller for prepaid wireless services sold, the amount of the prepaid wireless emergency 911 fee for the period covered by the return, and any other information the commissioner may require to enable the seller to correctly compute and collect the prepaid wireless emergency 911 fee.
   b. If the seller is a retailer under chapter 57-39.2, the seller may file the prepaid emergency 911 fee return and pay the fees due at the same time the sales and use tax is due under section 57-39.2-11 or 57-39.2-12.
   c. The seller required to collect, report, and remit the prepaid wireless emergency 911 fee imposed under this section may retain three percent of the fee.

57-40.6-15. Prepaid wireless emergency 911 fee fund.

All fees, penalties, and other charges collected under section 57-40.6-14 must be paid to the commissioner in the form of a remittance payable to the commissioner. The commissioner shall transmit the fees collected monthly to the state treasurer to be credited to a special fund in the state treasury, to be known as the prepaid wireless emergency 911 fee fund. The state treasurer, no less than quarterly, shall pay over the moneys accumulated in the fund to the governing joint powers entity established pursuant to chapter 54-40.3 for the specific purpose of implementing emergency services communications systems for the state's political subdivisions. The proceeds from the prepaid wireless emergency 911 fee shall be used specifically for the implementation, maintenance, or operation of the emergency services communication system.