

1 (C) award not more than \$5,000,000, in  
2 the aggregate, to the winner or winners of the  
3 prize competitions.

4 (d) CRITERIA.—Not later than 180 days after the  
5 date on which funds for prize competitions are made avail-  
6 able pursuant to this section, the Commission shall publish  
7 a technical paper on spectrum efficiency providing criteria  
8 that may be used for the design of the prize competitions.

9 (e) AUTHORIZATION OF APPROPRIATIONS.—There  
10 are authorized to be appropriated such sums as may be  
11 necessary to carry out this section.

12 **SEC. 620. WIRELESS TELECOMMUNICATIONS TAX AND FEE**  
13 **COLLECTION FAIRNESS.**

14 (a) SHORT TITLE.—This section may be cited as the  
15 “Wireless Telecommunications Tax and Fee Collection  
16 Fairness Act”.

17 (b) DEFINITIONS.—In this section:

18 (1) FINANCIAL TRANSACTION.—The term “fi-  
19 nancial transaction” means a transaction in which  
20 the purchaser or user of a wireless telecommuni-  
21 cations service upon whom a tax, fee, or surcharge  
22 is imposed gives cash, credit, or any other exchange  
23 of monetary value or consideration to the person  
24 who is required to collect or remit the tax, fee, or  
25 surcharge.

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1 (2) LOCAL JURISDICTION.—The term “local ju-  
2 risdiction” means a political subdivision of a State.

3 (3) STATE.—The term “State” means any of  
4 the several States, the District of Columbia, and any  
5 territory or possession of the United States.

6 (4) STATE OR LOCAL JURISDICTION.—The term  
7 “State or local jurisdiction” includes any govern-  
8 mental entity or person acting on behalf of a State  
9 or local jurisdiction that has the authority to assess,  
10 impose, levy, or collect taxes or fees.

11 (5) WIRELESS TELECOMMUNICATIONS SERV-  
12 ICE.—The term “wireless telecommunications serv-  
13 ice” means a commercial mobile radio service, as de-  
14 fined in section 20.3 of title 47, Code of Federal  
15 Regulations, or any successor thereto.

16 (c) FINANCIAL TRANSACTION REQUIREMENT.—

17 (1) IN GENERAL.—A State, or a local jurisdic-  
18 tion of a State, may not require a person who is nei-  
19 ther a resident of such State or local jurisdiction nor  
20 an entity having its principal place of business in  
21 such State or local jurisdiction to collect from, or  
22 remit on behalf of, any other person a State or local  
23 tax, fee, or surcharge imposed on a purchaser or  
24 user with respect to the purchase or use of any wire-  
25 less telecommunications service within the State un-

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1 less the collection or remittance is in connection with  
2 a financial transaction.

3 (2) RULE OF CONSTRUCTION.—Nothing in this  
4 subsection shall be construed to affect the right of  
5 a State or local jurisdiction to require the collection  
6 of any tax, fee, or surcharge in connection with a fi-  
7 nancial transaction.

8 (d) ENFORCEMENT.—

9 (1) PRIVATE RIGHT OF ACTION.—Any person  
10 aggrieved by a violation of subsection (c) may bring  
11 a civil action in an appropriate district court of the  
12 United States for equitable relief in accordance with  
13 paragraph (2) of this subsection.

14 (2) JURISDICTION OF DISTRICT COURTS.—Not-  
15 withstanding section 1341 of title 28, United States  
16 Code, or the constitution or laws of any State, the  
17 district courts of the United States shall have juris-  
18 diction, without regard to the amount in controversy  
19 or citizenship of the parties, to grant such manda-  
20 tory or prohibitive injunctive relief, interim equitable  
21 relief, and declaratory judgments as may be nec-  
22 essary to prevent, restrain, or terminate any acts in  
23 violation of subsection (c).

1 **SEC. 621. RULES OF CONSTRUCTION.**

2 (a) RANGES OF FREQUENCIES.—Each range of fre-  
3 quencies described in this title shall be construed to be  
4 inclusive of the upper and lower frequencies in the range.

5 (b) ASSESSMENT OF ELECTROMAGNETIC SPECTRUM  
6 REALLOCATION.—Nothing in this title shall be construed  
7 to affect any requirement under section 156 of the Na-  
8 tional Telecommunications and Information Administra-  
9 tion Organization Act (47 U.S.C. 921 note), as added by  
10 section 1062(a) of the National Defense Authorization Act  
11 for Fiscal Year 2000.

12 **SEC. 622. RELATIONSHIP TO MIDDLE CLASS TAX RELIEF**  
13 **AND JOB CREATION ACT OF 2012.**

14 Nothing in this title shall be construed to limit, re-  
15 strict, or circumvent in any way the implementation of the  
16 nationwide public safety broadband network defined in  
17 section 6001 of title VI of the Middle Class Tax Relief  
18 and Job Creation Act of 2012 (47 U.S.C. 1401) or any  
19 rules implementing that network under title VI of that Act  
20 (47 U.S.C. 1401 et seq.).

21 **SEC. 623. NO ADDITIONAL FUNDS AUTHORIZED.**

22 No additional funds are authorized to be appro-  
23 priated to carry out this title, or the amendments made  
24 by this title. This title, and the amendments made by this  
25 title, shall be carried out using amounts otherwise author-  
26 ized.