

**(b) Definitions**

In this section:

**(1) Financial transaction**

The term “financial transaction” means a transaction in which the purchaser or user of a wireless telecommunications service upon whom a tax, fee, or surcharge is imposed gives cash, credit, or any other exchange of monetary value or consideration to the person who is required to collect or remit the tax, fee, or surcharge.

**(2) Local jurisdiction**

The term “local jurisdiction” means a political subdivision of a State.

**(3) State**

The term “State” means any of the several States, the District of Columbia, and any territory or possession of the United States.

**(4) State or local jurisdiction**

The term “State or local jurisdiction” includes any governmental entity or person acting on behalf of a State or local jurisdiction that has the authority to assess, impose, levy, or collect taxes or fees.

**(5) Wireless telecommunications service**

The term “wireless telecommunications service” means a commercial mobile radio service, as defined in section 20.3 of title 47, Code of Federal Regulations, or any successor thereto.

**(c) Financial transaction requirement****(1) In general**

A State, or a local jurisdiction of a State, may not require a person who is neither a resident of such State or local jurisdiction nor an entity having its principal place of business in such State or local jurisdiction to collect from, or remit on behalf of, any other person a State or local tax, fee, or surcharge imposed on a purchaser or user with respect to the purchase or use of any wireless telecommunications service within the State unless the collection or remittance is in connection with a financial transaction.

**(2) Rule of construction**

Nothing in this subsection shall be construed to affect the right of a State or local jurisdiction to require the collection of any tax, fee, or surcharge in connection with a financial transaction.

**(d) Enforcement****(1) Private right of action**

Any person aggrieved by a violation of subsection (c) may bring a civil action in an appropriate district court of the United States for equitable relief in accordance with paragraph (2) of this subsection.

**(2) Jurisdiction of district courts**

Notwithstanding section 1341 of title 28, or the constitution or laws of any State, the district courts of the United States shall have jurisdiction, without regard to the amount in controversy or citizenship of the parties, to grant such mandatory or prohibitive injunc-

tive relief, interim equitable relief, and declaratory judgments as may be necessary to prevent, restrain, or terminate any acts in violation of subsection (c).

(Pub. L. 115-141, div. P, title VI, §620, Mar. 23, 2018, 132 Stat. 1114.)

**§ 1511. Rules of construction****(a) Ranges of frequencies**

Each range of frequencies described in this chapter shall be construed to be inclusive of the upper and lower frequencies in the range.

**(b) Assessment of electromagnetic spectrum re-allocation**

Nothing in this chapter shall be construed to affect any requirement under section 156 of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 921 note), as added by section 1062(a) of the National Defense Authorization Act for Fiscal Year 2000.

(Pub. L. 115-141, div. P, title VI, §621, Mar. 23, 2018, 132 Stat. 1115.)

**Editorial Notes**

## REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this title”, meaning title VI of div. P of Pub. L. 115-141, Mar. 23, 2018, 132 Stat. 1097, which is classified principally to this chapter. For complete classification of title VI to the Code, see Short Title note set out under section 1501 of this title and Tables.

Section 156 of the National Telecommunications and Information Administration Organization Act, as added by section 1062(a) of the National Defense Authorization Act for Fiscal Year 2000, referred to in subsec. (b), is section 156 of title I of Pub. L. 102-538, as added by Pub. L. 106-65, div. A, title X, §1062(a), Oct. 5, 1999, 113 Stat. 767, formerly set out as a note under section 921 of this title.

**§ 1512. Relationship to Middle Class Tax Relief and Job Creation Act of 2012**

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

(Pub. L. 115-141, div. P, title VI, §622, Mar. 23, 2018, 132 Stat. 1115.)

**Editorial Notes**

## REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this title”, meaning title VI of div. P of Pub. L. 115-141, Mar. 23, 2018, 132 Stat. 1097, which is classified principally to this chapter. For complete classification of title VI to the Code, see Short Title note set out under section 1501 of this title and Tables.

The Middle Class Tax Relief and Job Creation Act of 2012, referred to in text, is Pub. L. 112-96, Feb. 22, 2012, 126 Stat. 156. Title VI of the Act is classified principally to chapter 13 (§1401 et seq.) of this title. For complete classification of this Act to the Code, see section 1(a) of Pub. L. 112-96, set out as a Short Title of 2012 Amendment note under section 1 of Title 26, Internal Revenue Code, and Tables.