



CO00007528

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 02-036

RELATING TO COUNTY ENHANCED 911 EXCISE TAXES,  
INCREASING THE WIRELESS ENHANCED 911 EXCISE TAX  
RATE, MAKING TECHNICAL AND OTHER REVISIONS,  
AND AMENDING CHAPTER 4.78 SCC

BE IT ORDAINED:

Section 1. Snohomish County Code Section 4.78.005, last amended by Amended Ordinance No. 99-053 on June 23, 1999, is amended to read:

4.78.005 Definitions.

Except where the context clearly indicates otherwise, the following terms used in this section apply throughout this chapter ((-)) :

(1) "Emergency services communication system" means a multicounty, county-wide, or district-wide radio or landline communications network, including an enhanced 911 system, which provides rapid public access ((of)) for coordinated dispatching of services, personnel, equipment, and facilities for police, fire, medical, or other emergency services.

(2) "Enhanced 911 telephone system" means a public telephone system consisting of a network, database, and on-premises equipment that is accessed by dialing 911 and that enables reporting police, fire, medical or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 calls to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 calls at the appropriate public safety answering point.

(3) "Local exchange company" means a telecommunications company providing local exchange telecommunication service.

(4) "Place of primary use" has the meaning ascribed to it in the federal mobile telecommunications sourcing act, P.L. 106-252.

(5) "Private telecommunications system" has the meaning ascribed to it in RCW 80.04.010.

((4)) (6) "Radio access line" means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include, but are not limited to, radio-

telephone communications lines used in cellular telephone service, personal communications services, and network radio access lines, or their functional and competitive equivalent. Radio access lines do not include lines that provide access to one-way signaling service, such as paging service, or to communications channels suitable only for data transmission, or to nonlocal radio access line service such as wireless roaming service, or to a private telecommunications system.

~~((5))~~ (7) "Radio communications service company" (~~includes every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court, and every city or town making available facilities to provide radio communications service for hire, sale, or resale~~) has the meaning ascribed to it in RCW 80.04.010, except that it does not include radio paging providers. It does include those persons or entities that provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332 (d) (1), and both facilities-based and nonfacilities-based resellers.

~~((6))~~ (8) "Switched access line" means the telephone service line which connects a subscriber's main telephone(s) or equivalent main telephone(s) to the local exchange company's switching office.

~~((7))~~ (9) "Telecommunications" is the transmission of information by wire, radio, optical cable, electromagnetic, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds or any other symbols.

~~((8))~~ (10) "Subscriber" means the retail purchaser of telephone service as telephone service is defined in RCW 82.04.065(3).

Section 2. Snohomish County Code Section 4.78.010, last amended by Amended Ordinance No. 99-053 on June 23, 1999, is amended to read:

4.78.010 Switched access line excise tax.

(1) Pursuant to RCW ~~((82.14B.020(2)))~~ 82.14B.030(1), there is hereby imposed an excise tax in the amount of \$0.50 per month for each switched access line.

(2) Switched access line taxes imposed under this section shall be collected from the subscriber by the local exchange company providing the access line. The local exchange company shall state the amount of the tax separately on the billing statement which is sent to the subscriber.

Section 3. Snohomish County Code Section 4.78.015, last amended by Amended Ordinance No. 99-053 on June 23, 1999, is amended to read:

4.78.015 Radio access line excise tax.

(1) Pursuant to RCW 82.14B.030(2), there is hereby imposed an excise tax in the amount of ~~(((\$0.25))~~ \$0.50 per month for each radio access line ~~((for which the address of the subscriber of the radio access service))~~ whose place of primary use is located ~~((in))~~ within Snohomish county ~~((, as set forth in the records of the radio communications service company))~~.

(2) The radio communications service company shall state the amount of the tax separately on the billing statement which is sent to the subscriber.

Section 4. A new section is added to Chapter 4.78 of the Snohomish County Code to read:

4.78.018 Refunds.

If the county is required to refund a tax imposed by this chapter by the judgment of a court of record, or as a result of the resolution of any appeal therefrom, the county shall refund the amount of the judgment to the radio communications service company or local exchange company that collected the tax, and that company shall reimburse the subscribers who paid the tax. To the extent the subscribers who paid the tax cannot be identified or located within three months after payment by the county, the company shall return the amount paid by each subscriber to the county, together with the subscriber's last known name and address.

Section 5. Snohomish County Code Section 4.78.900, last amended by Amended Ordinance No. 95-009 on March 29, 1995, is amended to read:

4.78.900 Severability.

~~((1))~~ If any section, subsection, clause, phrase or word in this chapter or any provision adopted by reference herein is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this chapter or any provision adopted by reference herein.

~~((2))~~ In the event that the tax or any portion thereof imposed by Section 3 of this chapter is ordered to be refunded by final judgment of a court of record, the county shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company or local exchange company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit, to each end user who paid tax for which refund was ordered, the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with


~~exercise of due diligence within three months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the county, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled.))~~

Section 6. Snohomish County Code Section 4.78.090, adopted by Amended Ordinance No. 95-009 on March 29, 1995, is repealed.

Section 7. This ordinance shall take effect January 1, 2003.

PASSED this 4<sup>th</sup> day of September, 2002.

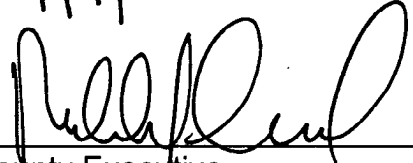
SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

  
Chair

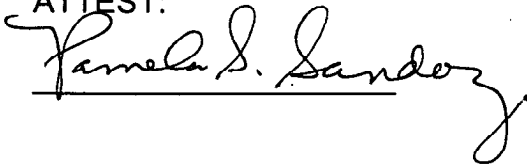
ATTEST:

  
Clerk of the Council, *Asst.*

- APPROVED
- VETOED
- EMERGENCY

DATE: 9/9/02  
  
County Executive

ATTEST:



Approved as to form only:

\_\_\_\_\_  
Deputy Prosecuting Attorney