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SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 10-084

RELATING TO LOCAL ENHANCED 911 EXCISE TAXES;  
AMENDING CHAPTER 4.78 SCC

WHEREAS, pursuant to the authority set forth in RCW 82.14B.030, the Snohomish County Council previously adopted Chapter 4.78 of the Snohomish County Code; and

WHEREAS, pursuant to SCC 4.78.010 and SCC 4.78.015, respectively, the County is currently imposing an excise tax of fifty cents per month on each switched access line and on each radio access line for which the place of primary use is located in Snohomish County; and

WHEREAS, by Substitute Senate Bill 6846, enacted as Chapter 19, Laws of 2010, the Washington legislature amended definitions in RCW 82.14B.020, amended RCW 82.14B.030 to increase the amount of the authorized enhanced 911 excise tax from fifty cents per month to seventy cents per month for each switched access line and for each radio access line, and further amended RCW 82.14B.030 to authorize imposition of a seventy cents per month tax on each interconnected voice over internet protocol service line, all effective as of January 1, 2011; and

WHEREAS, by Section 18 of Chapter 19, Laws of 2010, funds generated by the state enhanced 911 excise taxes on switched access lines imposed by RCW 82.14B.030(5) may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax on switched access lines allowed under RCW 82.14B.030(1); and

WHEREAS, by Section 18 of Chapter 19, Laws of 2010, funds generated by the state enhanced 911 excise taxes on radio access lines imposed by RCW 82.14B.030(6) may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax on radio access lines allowed under RCW 82.14B.030(2); and

WHEREAS, the County currently receives more than \$700,000 for enhanced 911 network, database, and language line services annually from these state funds, for which funds the County would not be eligible after December 31, 2010, unless it imposes the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2); and

1           WHEREAS, by Resolution No. 10-001 passed May 25, 2010, the Snohomish  
2 County Enhanced 911 Board recommended to the County Council a change in the  
3 amount of local enhanced 911 excise tax imposed on the use of switched access lines,  
4 radio access lines, and interconnected voice over internet protocol service lines to the  
5 maximum seventy cents per month per line allowed under Chapter 19, Laws of 2010,  
6 effective January 1, 2011; and  
7

8           WHEREAS, the County Council recognizes that enhanced 911 has proven to be  
9 a lifesaving service and that routing a 911 call to the appropriate public safety  
10 answering point with a display of the caller's identification and location should be  
11 available for all users of telecommunications services, regardless of the technology  
12 used to make and transmit the 911 call; and  
13

14           WHEREAS, the County Council finds that it is in the best interests of the public,  
15 in order to ensure that there is adequate ongoing funding to support enhanced 911  
16 service, that the excise taxes authorized by Chapter 19, Laws of 2010, be imposed  
17 uniformly upon access lines provided by all technologies at the maximum rate permitted  
18 by law; and  
19

20           WHEREAS, Section 4 of Chapter 19, Laws of 2010, also requires that any county  
21 imposing the 911 tax must contract with the state department of revenue for the  
22 administration and collection of the enhanced 911 excise tax;  
23

24           NOW, THEREFORE, BE IT ORDAINED:

25  
26           Section 1. Snohomish County Code Section 4.78.005, last amended by  
27 Ordinance No. 02-036 on September 4, 2002, is amended to read:  
28

29           **4.78.005 Definitions.**

30           Except where the context clearly indicates otherwise, the following terms  
31 used in this section apply throughout this chapter:

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

37           (2) "Enhanced 911 ~~((telephone))~~ emergency communications system"  
38 means a public ~~((telephone))~~ communications system consisting of a network,  
39 database, and on-premises equipment that is accessed by dialing or accessing  
40 911 and that enables reporting police, fire, medical, or other emergency  
41 situations to a public safety answering point. The system includes the capability  
42 to selectively route incoming 911 ~~((calls))~~ voice or data to the appropriate public  
43 safety answering point that operates in a defined 911 service area and the  
44 capability to automatically display the name, address, and telephone number of  
45 incoming 911 ~~((calls))~~ voice or data at the appropriate public safety answering

1 point. "Enhanced 911 emergency communications system" includes the  
2 modernization to next generation 911 systems.

3 (3) "Interconnected voice over internet protocol service" has the meaning  
4 ascribed to it in RCW 82.14B.020(3).

5 (4) "Interconnected voice over internet protocol service line" means an  
6 interconnected voice over internet protocol service that offers an active telephone  
7 number or successor dialing protocol assigned by a voice over internet protocol  
8 provider to a voice over internet protocol service customer that has inbound and  
9 outbound calling capability, which can directly access a public safety answering  
10 point when such a voice over internet protocol service customer has a place of  
11 primary use in the state.

12 ~~((3))~~ (5) "Local exchange company" ((means a telecommunications  
13 company providing local exchange telecommunication service)) has the meaning  
14 ascribed to it in RCW 80.04.010.

15 ~~((4))~~ (6) "Place of primary use" ((has the meaning ascribed to it in the  
16 federal mobile telecommunications sourcing act, P.L. 106-252)) means the street  
17 address representative of where the subscriber's use of the radio access line or  
18 interconnected voice over internet protocol service line occurs, which must be:

19 (a) The residential street address or primary business street address of  
20 the subscriber; and

21 (b) In the case of radio access lines, within the licensed service area of the  
22 home service provider.

23 ~~((5))~~ (7) "Private telecommunications system" has the meaning ascribed  
24 to it in RCW 80.04.010.

25 ~~((6))~~ (8) "Radio access line" means the telephone number assigned to or  
26 used by a subscriber for two-way local wireless voice service available to the  
27 public for hire from a radio communications service company. Radio access  
28 lines include, but are not limited to, radio-telephone communications lines used in  
29 cellular telephone service, personal communications services, and network radio  
30 access lines, or their functional and competitive equivalent. Radio access lines  
31 do not include lines that provide access to one-way signaling service, such as  
32 paging service, or to communications channels suitable only for data  
33 transmission, or to nonlocal radio access line service, such as wireless roaming  
34 service, or to a private telecommunications system.

35 ~~((7))~~ (9) "Radio communications service company" has the meaning  
36 ascribed to it in RCW 80.04.010, except that it does not include radio paging  
37 providers. It does not include those persons or entities that provide commercial  
38 mobile radio services, as defined by 47 U.S.C. ((See ~~332(d)(1)~~) § 332(d)(1),  
39 and both facilities-based and nonfacilities-based resellers.

40 (10) "Subscriber" means the retail purchaser of telecommunications  
41 service, a competitive telephone service, or interconnected voice over internet  
42 protocol service.

43 ~~((8))~~ (11) "Switched access line" means the telephone service line which  
44 connects a subscriber's main telephone(s) or equivalent main telephone(s) to the  
45 local exchange company's switching office.

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

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

7  
8           Section 2. Snohomish County Code Section 4.78.010, last amended by  
9 Ordinance No. 02-036 on September 4, 2002, is amended to read:

10           **4.78.010 Switched access line excise tax.**

11           (1) Pursuant to RCW 82.14B.030(1), there is hereby imposed an excise  
12 tax in the amount of ~~(( \$0.50 ))~~ seventy cents per month for each switched access  
13 line.  
14

15           (2) Switched access line taxes imposed under this section shall be  
16 collected from the subscriber by the local exchange company providing the  
17 access line. The local exchange company shall state the amount of the tax  
18 separately on the billing statement which is sent to the subscriber.  
19

20           Section 3. Snohomish County Code Section 4.78.015, last amended by  
21 Ordinance No. 02-036 on September 4, 2002, is amended to read:

22           **4.78.015 Radio access line excise tax.**

23           (1) Pursuant to RCW 82.14B.030(2), there is hereby imposed an excise  
24 tax in the amount of ~~(( \$0.50 ))~~ seventy cents per month for each radio access line  
25 whose place of primary use is located within Snohomish county.  
26

27           (2) The radio communications service company shall state the amount of  
28 the tax separately on the billing statement which is sent to the subscriber.  
29

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

32           **4.78.016 Interconnected voice over internet protocol service line excise**  
33 **tax.**

34           (1) Pursuant to RCW 82.14B.030(3), there is hereby imposed an excise  
35 tax in the amount of seventy cents per month for each interconnected voice over  
36 internet protocol service line whose place of primary use is located within  
37 Snohomish county.  
38

39           (2) The interconnected voice over internet protocol service company shall  
40 state the amount of the tax separately on the billing statement which is sent to  
41 the subscriber.  
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1 Section 5. Snohomish County Code Section 4.78.018, last amended by  
2 Ordinance No. 02-036 on September 4, 2002, is amended to read:

3  
4 **4.78.018 Refunds.**

5 If the county is required to refund a tax imposed by this chapter by the judgment  
6 of a court of record, or as a result of the resolution of any appeal therefrom, the  
7 county shall refund the amount of the judgment to the radio communications  
8 service company ~~((or))~~, local exchange company or interconnected voice over  
9 internet protocol service company that collected the tax, and that company shall  
10 reimburse the subscribers who paid the tax. To the extent the subscribers who  
11 paid the tax cannot be identified or located within three months after payment by  
12 the county, the company shall return the amount paid by each subscriber to the  
13 county, together with the subscriber's last known name and address.

14  
15 Section 6. Snohomish County Code Section 4.78.030, last amended by  
16 Amended Ordinance No. 95-009 on March 29, 1995, is amended to read:

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18 **4.78.030 Special fund created--Purposes enumerated.**

19 There is hereby created a special fund known as the "emergency services  
20 communication system fund". When distributed to the county by the Washington  
21 department of revenue pursuant to sections 4 and 5 of chapter 19, laws of 2010,  
22 ((A))all taxes levied herein, less the amount deducted by the department for  
23 administration and collection of those taxes, shall be placed in said fund for the  
24 purposes of paying all or any part of the cost of all expenses related to the  
25 acquisition, installation, addition, improvement, replacement, repair, maintenance  
26 or operation of an emergency services communication system ~~((including~~  
27 ~~reimbursement to the local exchange companies for actual costs of~~  
28 ~~administration and collection of the tax imposed))~~.

29  
30 Section 7. Snohomish County Code Section 4.78.060, last amended by  
31 Amended Ordinance No. 95-009 on March 29, 1995, is amended to read:

32  
33 **4.78.060 Effective date of tax.**

34 (1) The effective date of the switched access line tax imposed by SCC  
35 4.78.010(1) shall be ~~((March 1, 1987))~~ January 1, 2011.

36 (2) The effective date of the radio access line tax imposed by ((SCC  
37 4.78.010(3)) SCC 4.78.015(1) shall be ~~((effective on the first day of the month~~  
38 ~~which is more than 60 days after the effective date of this ordinance))~~ January 1,  
39 2011.

40 (3) The effective date of the interconnected voice over internet protocol  
41 service line excise tax imposed by SCC 4.78.016(1) shall be January 1, 2011.

42 ~~((3))~~ (4) The Snohomish county enhanced 911 office is directed to  
43 provide notice of the ~~((radio access line))~~ tax to ~~((each))~~ all radio communications  
44 service ~~((company))~~ companies and local exchange companies in Snohomish  
45 county at least sixty ~~((60))~~ days ~~((prior to the effective date of the tax))~~ in advance  
46 of the date on which the first payment is due.

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Section 8. A new section is added to Chapter 4.78 of the Snohomish County Code to read:

**4.78.065 Contract with the Washington State Department of Revenue.**

(1) The county executive is authorized to negotiate and enter into multi-year contracts with the Washington department of revenue for the purpose of administering and collecting taxes imposed under this chapter, as required by section 4, chapter 19, laws of 2010. The first such contract shall be executed and effective on or before October 15, 2010.

(2) The county executive shall provide the Washington department of revenue with notice of the imposition of tax imposed or of a change in the tax imposed by this chapter, as required by section 8 of chapter 19, laws of 2010, no less than seventy-five days before the effective date of the imposition of the tax or of a change in the tax.

Section 9. Snohomish County Code Section 4.78.050, last amended by Amended Ordinance No. 99-053 on June 23, 1999, is repealed.

Section 10. Effective dates. Sections 1 through 7 and Section 9 of this ordinance shall take effect January 1, 2011. Section 8 of this ordinance shall take effect as provided by law.

PASSED this 22nd day of Sept., 2010.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

  
Chairperson

ATTEST:

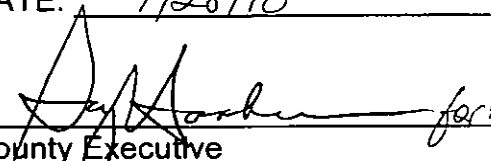
  
Clerk of the Council, *asst*

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- 1 (✓) APPROVED
- 2 ( ) EMERGENCY
- 3 ( ) VETOED

DATE: 9/28/10

  
County Executive  
**GARY HAAKENSON**  
Deputy County Executive

10 ATTEST:

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14 Approved as to form only:

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16 Jon H. Ostgaard 8/25/10  
17 Deputy Prosecuting Attorney

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