

1 APPROVED: 11/13/13  
2 EFFECTIVE: 1/1/14 except Section 4 is effective 11/28/13  
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4

5 SNOHOMISH COUNTY COUNCIL  
6 Snohomish County, Washington  
7

8 ORDINANCE NO. 13-091  
9

10 RELATING TO LOCAL ENHANCED 911 EXCISE TAXES;  
11 AMENDING CHAPTER 4.78 SCC  
12  
13

14 WHEREAS, pursuant to the authority set forth in RCW 82.14B.030, the  
15 Snohomish County Council previously adopted Chapter 4.78 of the Snohomish County  
16 Code; and  
17

18 WHEREAS, by Engrossed Second Substitute House Bill 1971, enacted as  
19 Chapter 8, Laws of 2013, 2nd Special Session, the Washington legislature found that  
20 the communications industry is undergoing rapid change due to technological advances  
21 and deregulation; that an industry which began with the telephone now includes cable,  
22 wireless, and satellite communications, as well as the internet; and that Washington's  
23 tax system has not kept pace with this industry; and  
24

25 WHEREAS, by RCW 38.52.540, funds generated by the state enhanced 911  
26 excise taxes on radio access lines imposed by RCW 82.14B.030(6) may not be  
27 distributed to any county that has not imposed the maximum county enhanced 911  
28 excise tax on radio access lines allowed under RCW 82.14B.030(2); and  
29

30 WHEREAS, from July 2011 to May 2013 the State expended more than  
31 \$1,591,800 on behalf of Snohomish County for enhanced 911 network, database, and  
32 language line services from funds generated by the state enhanced 911 excise taxes;  
33 and  
34

35 WHEREAS, Snohomish County is not eligible for state funds generated by the  
36 state enhanced 911 excise taxes on radio access lines imposed by RCW 82.14B.030(6)  
37 unless it imposes the maximum county enhanced 911 excise tax on the use of radio  
38 access lines allowed under RCW 82.14B.030(2); and  
39

40 WHEREAS, the County Council recognizes that enhanced 911 has proven to be  
41 a lifesaving service and that routing a 911 call to the appropriate public safety  
42 answering point with a display of the caller's identification and location should be  
43 available for all users of telecommunications services, regardless of the technology  
44 used to make and transmit the 911 call; and  
45

1 WHEREAS, the County Council finds that it is in the best interests of the public,  
2 in order to ensure that there is adequate ongoing funding to support enhanced 911  
3 service, that the excise taxes authorized by Chapter 8, Laws of 2013, 2nd Special  
4 Session, be imposed uniformly upon access lines provided by all technologies at the  
5 maximum rate permitted by law;

6  
7 NOW, THEREFORE, BE IT ORDAINED:

8  
9 Section 1. Snohomish County Code Section 4.78.005, last amended by  
10 Ordinance No. 10-084 on September 22, 2010, is amended to read:

11  
12 **4.78.005 Definitions.**

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

15 (1) "Consumer" means a person who purchases a prepaid wireless  
16 telecommunications service in a retail transaction;

17 (2) "Emergency services communication system" means a multicounty or  
18 county-wide communications network, including an enhanced 911 emergency  
19 communications system, which provides rapid public access for coordinated  
20 dispatching of services, personnel, equipment, and facilities for police, fire,  
21 medical, or other emergency services((-);

22 ((2)) (3) "Enhanced 911 emergency communications system" means a  
23 public communications system consisting of a network, database, and on-  
24 premises equipment that is accessed by dialing or accessing 911 and that  
25 enables reporting police, fire, medical, or other emergency situations to a public  
26 safety answering point. The system includes the capability to selectively route  
27 incoming 911 voice or data to the appropriate public safety answering point that  
28 operates in a defined 911 service area and the capability to automatically display  
29 the name, address, and telephone number of incoming 911 voice or data at the  
30 appropriate public safety answering point. "Enhanced 911 emergency  
31 communications system" includes the modernization to next generation 911  
32 systems((-);

33 ((3)) (4) "Interconnected voice over internet protocol service" has the  
34 meaning ascribed to it in ((RCW 82.14B.020 (3)))RCW 82.14B.020(4)((-);

35 ((4)) (5) "Interconnected voice over internet protocol service line"  
36 means an interconnected voice over internet protocol service that offers an active  
37 telephone number or successor dialing protocol assigned by a voice over internet  
38 protocol provider to a voice over internet protocol service customer that has  
39 inbound and outbound calling capability, which can directly access a public  
40 safety answering point when such a voice over internet protocol service customer  
41 has a place of primary use in the state((-);

42 ((5)) (6) "Local exchange company" has the meaning ascribed to it in  
43 RCW 80.04.010((-);

44 ((6)) (7) "Place of primary use" means the street address representative  
45 of where the subscriber's use of the radio access line or interconnected voice  
46 over internet protocol service line occurs, which must be:

1 (a) The residential street address or primary business street address of  
2 the subscriber; and

3 (b) In the case of radio access lines, within the licensed service area of  
4 the home service provider~~((-))~~;

5 (8) "Prepaid wireless telecommunications service" means a  
6 telecommunications service that provides the right to use mobile wireless service  
7 as well as other nontelecommunications services including the download of  
8 digital products delivered electronically, content, and ancillary services, which  
9 must be paid for in full in advance and sold in predetermined units or dollars of  
10 which the number declines with use in a known amount;

11 ~~((7))~~ (9) "Private telecommunications system" has the meaning ascribed  
12 to it in RCW 80.04.010~~((-))~~;

13 ~~((8))~~ (10) "Radio access line" means the telephone number assigned to  
14 or used by a subscriber for two-way local wireless voice service available to the  
15 public for hire from a radio communications service company. Radio access  
16 lines include, but are not limited to, radio-telephone communications lines used in  
17 cellular telephone service, personal communications services, and network radio  
18 access lines, or their functional and competitive equivalent. Radio access lines  
19 do not include lines that provide access to one-way signaling service, such as  
20 paging service, or to communications channels suitable only for data  
21 transmission, or to nonlocal radio access line service, such as wireless roaming  
22 service, or to a private telecommunications system~~((-))~~;

23 ~~((9))~~ (11) "Radio communications service company" has the meaning  
24 ascribed to it in RCW 80.04.010, except that it does not include radio paging  
25 providers. It does ~~((not))~~ include those persons or entities that provide  
26 commercial mobile radio services, as defined by 47 U.S.C. § 332(d)(1), and both  
27 facilities-based and nonfacilities-based resellers~~((-))~~;

28 (12) "Retail transaction" means the purchase of prepaid wireless  
29 telecommunications service from a seller for any purpose other than resale;

30 (13) "Seller" means a person who sells prepaid wireless  
31 telecommunications service to another person;

32 ~~((40))~~ (14) "Subscriber" means the retail purchaser of  
33 telecommunications service, a competitive telephone service, or interconnected  
34 voice over internet protocol service. "Subscriber" does not include a consumer,  
35 as defined in this section~~((-))~~;

36 ~~((44))~~ (15) "Switched access line" means the telephone service line  
37 which connects a subscriber's main telephone(s) or equivalent main telephone(s)  
38 to the local exchange company's switching office.

39  
40 Section 2. Snohomish County Code Section 4.78.015, last amended by  
41 Ordinance No. 10-084 on September 22, 2010, is amended to read:

42  
43 **4.78.015 Radio access line excise tax.**

44 (1) Pursuant to RCW 82.14B.030(2), there is hereby imposed an  
45 enhanced 911 excise tax on the use of radio access lines:

1           (a) By subscribers whose place of primary use is located within  
2           Snohomish county in the amount of seventy cents per month for each radio  
3           access line ((whose place of primary use is located within Snohomish county)).  
4           The amount of tax must be uniform for each radio access line under this  
5           subsection (1) (a); and

6           (b) By consumers whose retail transaction occurs within Snohomish  
7           county in the amount of seventy cents per retail transaction. The amount of tax  
8           must be uniform for each retail transaction under this subsection (1)(b).

9           (2) For the purpose of the county enhanced 911 taxes imposed by  
10           subsection (1)(b) of this section, the retail transaction is deemed to occur at the  
11           location where the transaction is sourced to under RCW 82.32.520(3)(c).

12           ~~((2))~~ (3) The radio communications service company shall state the  
13           amount of the tax imposed by subsection (1)(a) of this section separately on the  
14           billing statement which is sent to the subscriber.

15           (4) The seller must state the amount of the tax imposed by subsection  
16           (1)(b) of this section separately in any sales invoice or instrument of sale  
17           provided to the consumer.

18  
19           Section 3. Snohomish County Code Section 4.78.018, last amended by  
20           Ordinance No. 10-084 on September 22, 2010, is amended to read:

21  
22           **4.78.018 Refunds.**

23           (1) If the county is required to refund a tax imposed by this chapter by the  
24           judgment of a court of record, or as a result of the resolution of any appeal  
25           therefrom, the county shall refund the amount of the judgment to the radio  
26           communications service company, seller, local exchange company or  
27           interconnected voice over internet protocol service company that collected the  
28           tax, and that company shall reimburse the subscribers or consumers who paid  
29           the tax.

30           (a) To the extent the subscribers who paid the tax cannot be identified or  
31           located within three months after payment by the county, the company shall  
32           return the amount paid by each subscriber to the county, together with the  
33           subscriber's last known name and address.

34           (b) To the extent the consumers who paid the tax cannot be identified or  
35           located within three months after payment by the county, the seller shall return  
36           the amount paid by each consumer to the county.

37  
38  
39           Section 4. Snohomish County Code Section 4.78.030, last amended by  
40           Amended Ordinance No. 10-084 on September 22, 2010, is amended to read:

41  
42           **4.78.030 Special fund created--Purposes enumerated.**

43           There is hereby created a special fund known as the "emergency services  
44           communication system fund." When distributed to the county by the Washington  
45           department of revenue pursuant to ~~((sections 4 and 5 of chapter 19, laws of~~  
46           ~~2010))~~ RCW 82.14B.063 and RCW 82.14B.065, all taxes levied herein, less the

1 amount deducted by the department for administration and collection of those  
2 taxes, shall be placed in said fund for the purposes of paying all or any part of the  
3 cost of all expenses related to the acquisition, installation, addition, improvement,  
4 replacement, repair, maintenance or operation of an emergency services  
5 communication system.

6  
7 Section 5. Snohomish County Code Section 4.78.050, last amended by  
8 Amended Ordinance No. 99-053 on June 23, 1999, is amended to read:

9  
10 **4.78.050 Tax remittance.**

11 ~~((1) Each local exchange company shall remit to the Snohomish county~~  
12 ~~treasurer's office all taxes collected within 30 days following the collection month.~~

13 ~~(2) Each radio communications service company shall remit to the~~  
14 ~~Snohomish county treasurer's office the amount of tax collected on or before the~~  
15 ~~last day of the month following the month in which the tax liability accrues.))~~

16 Each local exchange company, each radio communications service  
17 company, and each interconnected voice over internet protocol service company  
18 must collect from the subscriber, and each seller of prepaid wireless  
19 telecommunications service must collect from the consumer, the full amount of  
20 taxes payable and remit it to the Washington department of revenue.

21  
22 Section 6. Snohomish County Code Section 4.78.060, last amended by  
23 Ordinance 10-084 on September 22, 2010, is amended to read:

24  
25 **4.78.060 Effective date of tax.**

26 (1) The effective date of the switched access line tax imposed by SCC  
27 4.78.010(1) shall be January 1, 2011.

28 (2) The effective date of the radio access line tax imposed by SCC  
29 4.78.015(1)(a) shall be January 1, 2011.

30 (3) The effective date of the radio access line tax imposed by SCC  
31 4.78.015(1)(b) shall be January 1, 2014.

32 ~~((3))~~ (4) The effective date of the interconnected voice over internet  
33 protocol service line excise tax imposed by SCC 4.78.016(1) shall be January 1,  
34 2011.

35 ~~((4))~~ (5) The Snohomish county enhanced 911 office is directed to  
36 provide notice of the tax to all radio communications service companies, sellers,  
37 ~~((and)) local exchange companies((providing radio access line service)), and~~  
38 interconnected voice over internet protocol service companies in Snohomish  
39 county at least sixty days in advance of the date on which the first payment is  
40 due.

41  
42 Section 7. Snohomish County Code Section 4.78.065, adopted by Ordinance  
43 10-084 on September 22, 2010, is amended to read:

44  
45 **4.78.065 Contract with the Washington State Department of Revenue.**

1 (1) The county executive is authorized to negotiate and enter into multi-  
2 year contracts with the Washington department of revenue for the purpose of  
3 administering and collecting taxes imposed under this chapter, as required by  
4 ((section 4, chapter 19, laws of 2010))RCW 82.14B.063. The first such contract  
5 shall be executed and effective on or before October 15, 2010.

6 (2) The county executive shall provide the Washington department of  
7 revenue with notice of the imposition of tax imposed or of a change in the tax  
8 imposed by this chapter, as required by ((section 8 of chapter 19, laws of  
9 2010))RCW 82.14B.060, no less than seventy-five days before the effective date  
10 of the imposition of the tax or of a change in the tax.  
11

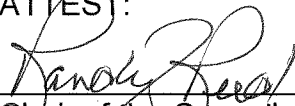
12 Section 8. Effective dates. Sections 1, 2, 3, 5 and 6 of this ordinance shall take  
13 effect January 1, 2014. Section 4 of this ordinance shall take effect as provided by law.  
14

15  
16 PASSED this 13<sup>th</sup> day of November, 2013.

17  
18 SNOHOMISH COUNTY COUNCIL  
19 Snohomish County, Washington

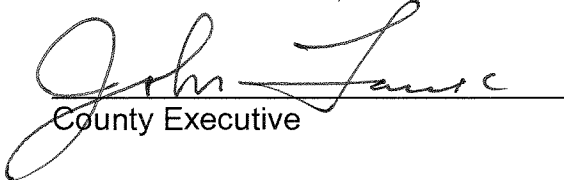
20  
21   
22 Dave Somers  
23 Vice Chairperson  
24

25 ATTEST:

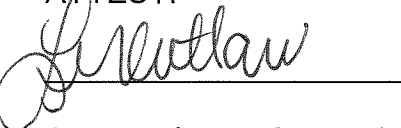
26  
27   
28 Randy Reed  
29 Clerk of the Council, ~~ASST~~

30  APPROVED  
31  EMERGENCY  
32  VETOED

33 DATE: 11/18/, 2013

34  
35  
36   
37 John Lause  
38 County Executive

39 ATTEST:

40  
41   
42 Rebecca Wendling  
43 Approved as to form only:

44 Rebecca Wendling 10/11/2013  
45 Rebecca Wendling  
46 Deputy Prosecuting Attorney