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COUNTY COUNCIL
Snohomish County, Washington



WDT. PCK
JAM KJB

ORDINANCE NO. 87-005

IMPOSING AN EXCISE TAX ON THE USE
OF TELEPHONE ACCESS LINES FOR THE
EMERGENCY SERVICES COMMUNICATION
SYSTEM (E911)

WHEREAS, RCW 82.14B (Chapter 160, 1981 Laws of Washington), authorizes the imposition of an excise tax on the use of telephone access lines in an amount not exceeding fifty cents (\$.50) per month for each telephone access line to be used for an Emergency Services Communication System, and

WHEREAS, the voters in the general election held November 4, 1986 approved the imposition of said tax by the favorable vote of the number of electors within Snohomish County sufficient to meet the requirements of RCW 82.14B.030 (Laws of Washington 1981, Chapter 160, Section 3).

NOW, THEREFORE, BE IT ORDAINED by the Snohomish County Council:

Section 1. Telephone Access Excise Tax.

(1) Pursuant to 1981 Laws of Washington, Chapter 160, there is hereby imposed for a period of six years from the effective date of the ordinance, an excise tax in the amount

of fifty cents (\$.50) per month for each telephone access line as defined in RCW 82.14B.020.

(2) Taxes imposed under this section shall be collected from the user by the telephone company providing the access line. The telephone company shall state the amount of the tax separately on the billing statement which is sent to the user.

Section 2. Use of Proceeds. The proceeds of this tax shall be used for an "Emergency Services Communication System" as defined in RCW 82.14B.020(1).

Section 3. Special Fund Created - Purposes Enumerated. There is hereby created a special fund known as the "Emergency Services Communication System Fund." All taxes levied herein shall be placed in said fund for the purposes of paying all or any part of the cost of all expenses related to the acquisition, installation, addition, improvement, replacement, repair, maintenance or operation of an emergency services communication system including reimbursement to the telephone companies for actual costs of administration and collection of the tax imposed.

Section 4.

(1) The telephone company shall remit all taxes collected within thirty (30) days following the collection month.

Section 5. 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.

Section 6. The effective date of the tax herein imposed shall be on March 1, 1987.

PASSED this 18th day of February, 1987.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Stinky Bartholomew
Vice Chairperson

Approved as to Form:

[Signature]
Deputy Prosecuting Attorney

ATTEST:

[Signature]
Clerk of Council

- () APPROVED
- () VETOED
- () EMERGENCY

DATE: 2-18-87

Willis D. Tucker
County Executive

PUBLISHED _____ and _____

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