

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington



AMENDED  
ORDINANCE NO. 95-009

RELATING TO ESTABLISHING AN EXCISE TAX ON RADIO ACCESS LINES AND AMENDING  
CHAPTER 4.78

BE IT ORDAINED:

Section 1. The caption of Snohomish County Code chapter 4.78, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

Chapter 4.78

Enhanced Emergency Services Communication System

Sections:

<u>4.78.005</u>	<u>Definitions.</u>
<u>4.78.010</u>	<u>Switched ((telephone)) access line excise tax.</u>
<u>4.78.015</u>	<u>Radio access line excise tax.</u>
<u>4.78.020</u>	<u>Use of proceeds.</u>
<u>4.78.030</u>	<u>Special fund created - purpose enumerated.</u>
<u>4.78.040</u>	<u>Fund manager.</u>
<u>4.78.050</u>	<u>((Telephone company to permit taxes)) Tax remittance.</u>
<u>4.78.060</u>	<u>Effective date of tax.</u>
<u>4.78.070</u>	<u>Enhanced emergency services communication board.</u>
<u>4.78.080</u>	<u>Powers and duties of ((enhanced)) enhanced 911 board.</u>
<u>4.78.090</u>	<u>Radio access line automatic number identification.</u>
<u>4.78.900</u>	<u>Severability.</u>

Section 2. A new section is added to chapter 4.78 of the Snohomish County Code 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 or 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, data base, 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 telecommunications service.

(4) "Radio access line" means the telephone number assigned to or used by an end user 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 signalling 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) "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, radio paging, or cellular communications service for hire, sale, or resale.

(6) "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) "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.

Section 3. Snohomish County Code section 4.78.010, adopted by Ordinance 90-081 on June 27, 1990 and last amended by Ordinance No. 93-034 on April 28, 1993, is amended to read:

4.78.010 Switched ((telephone)) access line excise tax.

(1) Pursuant to ((1984 Laws of Washington, chapter 160, and amended pursuant to 1991 Laws of Washington, chapter 54, section 11)) RCW 82.14B.020(2), there is hereby imposed an excise tax in the amount of fifty cents per month for each switched ((telephone)) access line ((as defined in RCW 82.14B.020(2))).

(2) Switched ((telephone)) access line taxes imposed under this section shall be collected from the user by the ((telephone)) local exchange company providing the access line. The ((telephone)) local exchange company shall state the amount of the tax separately on the billing statement which is sent to the user. "Telephone company" as used in this chapter shall have the meaning defined in ((RCW 82.14B.020(3))).

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

Section 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 twenty-five cents per month for each radio access line for which the address of the end user of the radio access service is located in 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 user.

Section 4. Snohomish County Code 4.78.020, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

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

Section 5. Snohomish County Code 4.78.030, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

4.78.030 Special fund created - purposes enumerated. There is hereby 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))~~ local exchange companies for actual costs of administration and collection of the tax imposed.

Section 6. Snohomish County Code 4.78.050, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

4.78.050 ~~((Telephone company to remit taxes))~~ Tax Remittance.

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

(2) Each radio communications service company shall remit to the Snohomish county treasurer's office the amount of tax collected within thirty days following the collection month.

Section 7. Snohomish County Code 4.78.060, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

4.78.060 Effective date of tax.

(1) The effective date of the switched access line tax ~~((herein))~~ imposed by Snohomish County Code 4.78.010(1) shall be March 1, 1987.

(2) The radio access line tax imposed by Snohomish County Code 4.78.010.(3) shall be effective on the first day of the month which is more than sixty days after the effective date of this ordinance.

(3) The Snohomish county enhanced 911 office is directed to provide notice of the radio access line tax to each radio communications service company providing radio access line service in Snohomish county at least sixty days prior to the effective date of the tax.

Section 8. Snohomish County Code 4.78.070, adopted by Ordinance No. 90-081 on June 27, 1990, is amended to read:

4.78.070 Enhanced emergency communication board. The Snohomish county enhanced emergency services ~~((community))~~ communication board (Enhanced 911 Board) is hereby established to administer the Snohomish county emergency services communication ~~((system))~~ system ~~((defined by RCW 82.14B.020(4)))~~. The enhanced 911 ~~((board shall))~~ board shall consist of two ~~((member))~~ members of the board of directors of the southwest Snohomish county public safety communications agency (SNOCOM) selected by the SNOCOM board, two members of the board of directors of the Snohomish county police staff and auxiliary services center (SNOPAC) selected by the SNOPAC board, one member of the Snohomish county council selected by the council, one member appointed by the Snohomish county executive, and one member appointed by the city of Marysville. One member of the Washington state patrol selected by the chief of the state patrol shall serve as an ex officio member of said board.

Section 9. A new section is added to Chapter 4.78 of the Snohomish County Code to read:

4.78.090 Radio access line automatic number identification. Any person as defined in RCW 82.04.030 owning, operating, or managing any facilities used to provide wireless two-way telecommunications services for hire, sale, or resale which allow access to 911 emergency services shall provide a system of automatic number identification which allows the 911 operator to automatically identify the number of the caller.

Section 10. Snohomish County Code Section 4.78.900, adopted by Ordinance No. 90-081 on June 27, 1990, 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.

PASSED this 29th day of March, 1995.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

Karen Miller  
Chair

ATTEST:

Barbara Sikowski  
Asst. Clerk of the Council

APPROVED  
 EMERGENCY  
 VETOED

DATE: 4/3/95  
[Signature]  
County Executive

ATTEST:

Thomas J. Bratcher

Approved as to form on December 14, 1994  
Prosecuting Attorney's Office