

ORDINANCE NO. 126-98

**AN ORDINANCE IMPOSING A COUNTY ENHANCED 911
EXCISE TAX ON THE USE OF RADIO ACCESS LINES LOCATED
WITHIN WAHAKIYAKUM COUNTY; PROVIDING FOR THE
ADMINISTRATION AND COLLECTION OF SAID EXCISE TAX;
PROVIDING A REFUND MECHANISM; AND ADDING NEW
SECTIONS TO CHAPTER 82.14B OF THE REVISED CODE OF
WAHAKIYAKUM COUNTY**

WHEREAS, pursuant to Ordinance No. 115-92 adopted on April 7, 1992, Wahkiakum County imposed a county enhanced 911 excise tax on the use of switched access lines within Wahkiakum County; and

WHEREAS, since 1992 there has been a significant increase in the use of cellular telephones and mobile telephones in Wahkiakum County; and

WHEREAS, it is fair and equitable to require cellular telephone and mobile telephone users to contribute to the operation of the Wahkiakum County Emergency Services Communications System through the payment of a monthly excise tax; and

WHEREAS, in 1994 the Washington State Legislature authorized counties to impose a county 911 excise tax on the use of radio access lines located within the county; and

WHEREAS, in order to enhance the amount of state revenues available for operation of the Wahkiakum County Emergency Services Communications System, it is necessary for Wahkiakum County to impose an excise tax on the use of radio access lines located within the county;

NOW, THEREFORE:

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WAHAKIYAKUM COUNTY, WASHINGTON, as follows:

Section 1. Radio Access Line Excise Tax Imposed

(1) Pursuant to Chapter 82.14B of the Revised Code of Washington, there is levied an excise tax of twenty-five cents per month on each radio access line, as defined in RCW 82.14B.020(5), for which the address of the end user set forth in the records of the radio communications service company providing such radio access line is located in Wahkiakum County, to assist in financing the Wahkiakum County Emergency Services Communications System.

(2) Taxes imposed under this section shall be collected from the user by the radio communications service company, as defined in RCW 82.14B.020(6) and RCW 80.04.010, providing the radio access line. The radio communications service company shall state the amount of tax separately on the billing statement which is sent to the user.

Section 2. Use of Proceeds

The proceeds of the excise tax imposed by this Ordinance shall be used by the County only for an "emergency services communications system" as defined in RCW 82.14B.020(1).

Section 3. Deposit of Tax Proceeds

All taxes levied pursuant to this ordinance shall be deposited in the Wahkiakum County Enhanced 911 Telephone System Fund created under Section 82.14B.030 of the Revised Code of Wahkiakum County. Such taxes shall be used only for the purposes enumerated in RCWC 82.14B.030.

Section 4. Remittance of Taxes

(1) The radio communications service company shall remit all taxes to the Wahkiakum County Treasurer.

(2) The Treasurer shall deposit said taxes received from the radio communications service company in the Wahkiakum County Enhanced 911 Telephone System Fund.

Section 5. Refund Mechanism

In the event that the tax or any portion thereof imposed by Section 1 of this Ordinance 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 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 the 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. Effective Date of Tax-Notice To Radio Communications Service Companies

The effective date of the tax imposed shall be November 1, 1998, and notice of the tax shall be provided by Wahkiakum County to all radio communications service companies serving in the County at least sixty days in advance of the date on which the first payment is due.

Section 7. Severability

If any section, subsection, clause, phrase or word in this Ordinance 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 Ordinance or any provision adopted by reference herein.

Section 8. Codification

This Ordinance shall be codified as part of Chapter 82.14B of the Revised Code of Wahkiakum County.

DULY PASSED AND ADOPTED in Regular Session following a public hearing thereon
this 4th day of August, 1998.

**BOARD OF COUNTY COMMISSIONERS
OF WAHKIAKUM COUNTY, WASHINGTON**

ATTEST:



Mary J. Baldwin
Clerk of the Board



Daniel A. Smalley, Commissioners

APPROVED AS TO FORM this
4th day of August, 1998:



Ronald D. Ozment, Commissioner



Fred A. Johnson
Prosecuting Attorney



R.L. Marsyla, Commissioner