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3 **ORDINANCE NO. 154 -13**

4 **AN ORDINANCE REGARDING ENHANCED 911,**  
5 **AMENDING ORDINANCE #115-92 AND #150-10**

6 **WHEREAS**, Enhanced 911 has become an essential service due to the increased prevalence of  
7 emergency reports by means other than landline phone, such as cellular and Voice Over Internet  
8 Protocol (VOIP) messages; and

9 **WHEREAS**, the County of Wahkiakum cannot hope to devote sufficient funding to offer  
10 Enhanced 911 service based on its income and other financial commitments, and thus must turn to  
11 state and federal governments for funding assistance; and

12 **WHEREAS**, RCW 38.52.540 mandates that such funding is only available to counties that  
13 charge the maximum rate of Enhanced 911 excise tax on wireline and wireless services; and

14 **WHEREAS**, the County of Wahkiakum has been holding the line on this tax for as long as  
15 possible without losing funding, and will no longer be able to get necessary funding for Enhanced 911  
16 services without charging the maximum rate; and

17 **WHEREAS**, this Ordinance is therefore necessary for the health and safety of the people of  
18 the County of Wahkiakum;

19 **NOW BE IT HEREBY ORDAINED BY THE COUNTY COMMISSION OF THE COUNTY**  
20 **OF WAHIAKUM AS FOLLOWS:**

- 21 1. Article I is hereby amended to read as follows:

22 **ARTICLE I. TELEPHONE SWITCHED ACCESS LINE EXCISE TAX**

23 82.14B.010 TELEPHONE SWITCHED ACCESS LINE EXCISE TAX IMPOSED.

24 A. A county enhanced 911 excise tax in the amount of seventy cents per month is imposed  
25 for each telephone switched access line, as defined in RCW 82.14B.020(15), is imposed on each  
switched access line in Wahkiakum County, Washington.

B. Taxes imposed under this section shall be collected from the user by the local exchange  
company, as defined in RCW 82.14B.020(4), providing the switched access line. The local exchange  
company shall state the amount of tax separately on the billing statement which is sent to the user. (Ord.  
115-92 § 1)

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3 82.14B.020 VOIP ACCESS LINE EXCISE TAX IMPOSED.

4 A. A county enhanced 911 excise tax in the amount of seventy cents per month is imposed  
5 for each interconnected voice over internet protocol service line, as defined in RCW 82.14B.020(5), the  
6 primary place of use of which is located within Wahkiakum County.

7 B. Taxes imposed under this section shall be collected from the subscriber by the  
8 interconnected voice over internet protocol service company providing the interconnected voice over  
9 internet protocol service line to the subscriber. The amount of the tax must be stated separately on the  
10 billing statement which is sent to the subscriber.

11 82.14B.030 PREPAID WIRELESS EXCISE TAX IMPOSED.

12 A. A county enhanced 911 excise tax in the amount of seventy cents is imposed for each  
13 retail transaction within the county involving prepaid wireless telecommunications service. For the  
14 purposes of this section, "retail transaction" is defined in RCW 82.14B.020(12) and "prepaid wireless  
15 telecommunications service" is defined in RCW 82.14B.020(8).

16 B. Taxes imposed under this section shall be collected from the consumer by the prepaid  
17 wireless service seller. "Consumer" and "seller" are defined in RCW 82.14B.020 at (1) and (13),  
18 respectively. The amount of the tax shall be separately stated in any sales invoice or instrument of sale  
19 provided to the consumer.

20 82.14B.040 USE OF PROCEEDS.

21 The proceeds of the excise tax imposed by this article shall be used by the County only for an  
22 "emergency services communication system" as defined in RCW 82.14B.020(2).

23 82.14B.050 SPECIAL FUND CREATED--PURPOSES ENUMERATED.

24 There is created a special fund known as the "Wahkiakum County enhanced-911 telephone  
25 system fund." All taxes levied pursuant to this article shall be placed in this fund for the purpose of  
26 paying all or any part of the cost of all expenses related to the planning acquisition, installation, addition,  
27 improvement, replacement, repair, maintenance or operation of an enhanced 911 telephone system,  
28 including reimbursement to the local exchange companies for actual costs of administration and  
29 collection of the tax imposed. (Ord. 115-92 § 3)

30 82.14B.060 REMITTANCE AND DEPOSIT OF TAXES.

31 A. The local exchange company shall remit all taxes collected within thirty days following  
32 the collection month to the Wahkiakum County Treasurer.

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2 B. The Treasurer shall deposit the taxes received from the local exchange company in the  
3 special fund created by Section 82.14B.030 of this chapter. (Ord. 115-92 § 4)

4 2. RCWC 82.14B.050 is amended to read as follows:

5 82.14B.070 RADIO ACCESS LINE EXCISE TAX IMPOSED.  
6

7 A. Pursuant to Chapter 82.14B of the Revised Code of Washington, there is levied an  
8 enhanced 911 excise tax of seventy cents per month on the use of each radio access line, as defined in  
9 RCW 82.14B.020(10), whose place of primary use is located within Wahkiakum County as identified in  
10 the records of the radio communications service company providing such radio access line, to assist in  
11 financing the Wahkiakum County Emergency Services Communications System. "Place of primary  
12 use" has the meaning ascribed to it in the federal mobile telecommunications sourcing act at 4 U.S.C.A.  
13 § 124(8).

14 B. Taxes imposed under this section shall be collected from the user by the radio  
15 communications service company, as defined in RCW 82.14B.020(11) and RCW 80.04.010(24),  
16 providing the radio access line. The radio communications service company shall state the amount of  
17 tax separately on the billing statement which is sent to the user. (Ord. 135-02 § 1; Ord. 126-98 § 1)

18 3. RCWC sections 82.14B.060-090 are renumbered as follows:

Former Designation	New Designation
82.14B.060	82.14B.080
82.14B.070	82.14B.090
82.14B.080	82.14B.100
82.14B.090	82.14B.110

19 4. RCWC 82.14B.100 is amended to read as follows:

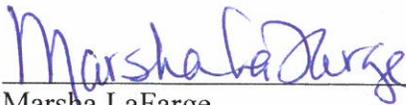
20 82.14B.120 EFFECTIVE DATE OF TAX--NOTICE TO RADIO COMMUNICATIONS  
21 SERVICE COMPANIES.

22 The effective date of the revised tax rate imposed by Section 82.14B.050 of this chapter shall be  
23 January 1, 2014, and notice of the tax rate revision shall be provided by Wahkiakum County to all radio  
24 communications service companies serving in the County at least sixty days in advance of the date on  
25 which the first payment is due.

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2 DULY PASSED AND ADOPTED this 26 day of November, 2013.

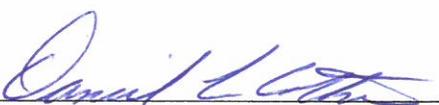
3  
4 BOARD OF COUNTY COMMISSIONERS  
OF WAHKIAKUM COUNTY, WASHINGTON

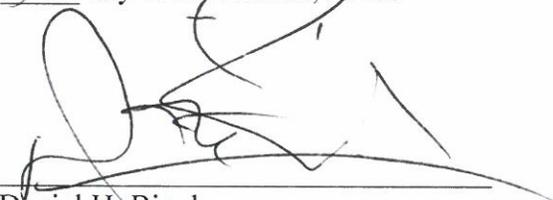
5 ATTEST:

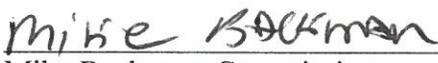
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7   
8 Marsha LaFarge  
9 Clerk of the Board

  
Blair H. Brady, Chairman

10 APPROVED AS TO FORM this  
11 5<sup>th</sup> day of November, 2013.

  
Daniel L. Cothren, Commissioner

  
Daniel H. Bigelow  
14 Prosecuting Attorney

12   
Mike Backman, Commissioner

