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7-14-92

ORDINANCE NO. 474, 1992

An ordinance imposing an Enhanced 911 excise tax on the use of telephone switched access lines.

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

Chapter 5.14
Enhanced 911 Excise Tax

Sections:

- 5.14.010 Enhanced 911 Line Excise Tax
- 5.14.020 Use of Proceeds
- 5.14.030 Special Account Created - Purposes Enumerated
- 5.14.040 Remittance and Deposit of Taxes
- 5.14.050 Effective Date of Tax-Notice to Local Exchange Companies
- 5.14.060 Severability

C.C.C. 5.14.010. Enhanced 911 Line Excise Tax.

(1) An enhanced 911 excise tax in the amount of fifty cents (\$.50) per month for each telephone switched access line, as defined in RCW 82.14B.020(3), is hereby imposed on each switched access line in Clallam County.

(2) Taxes imposed under this section shall be collected from the user by the local exchange company, as defined in RCW 82.14B.020(4) and RCW 80.04.010, 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.

C.C.C. 5.14.020. Use of Proceeds. The proceeds from this tax shall be used for an "enhanced 911 telephone system" as defined in RCW 82.14B.020(2), which system shall be implemented no later than December 31, 1998.

C.C.C. 5.14.030. Special Account Created - Purposes Enumerated. There is hereby created a special account within the TSC - 911 Communications Fund known as the "Enhanced 911 - Utility Tax". All taxes levied herein shall be placed in said account for the purposes of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, repair, maintenance or operation of an enhanced 911 telephone system and dispatching of 911 system calls.

C.C.C. 5.14.040. Remittance and Deposit of Taxes.

(1) The local exchange company shall remit all taxes collected within thirty (30) days following the collection month to the Clallam County Treasurer.

(2) The Treasurer shall deposit said taxes from the local exchange company in the special account referenced in Section 3 above.

C.C.C. 5.14.050. Effective Date of Tax - Notice to Local Exchange Companies. The effective date of the tax herein imposed shall be

October 1, 1992, and notice of the tax shall be provided by Clallam County at least sixty (60) days in advance of the date on which the first payment is due.

C.C.C. 5.14.060. 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.

PASSED AND ADOPTED THIS 14th DAY OF July, 1992.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Lawrence Gaydeski
Lawrence Gaydeski, Chair

excused absence
Dorothy Duncan

Dave Cameron
Dave Cameron

ATTEST:

Karen Flores
Karen Flores
Clerk of the Board

cc: Sheriff
Treasurer
Prosecutor (3)
Minutes
File