

ORDINANCE NUMBER 553, 1994

An Ordinance establishing an excise tax on radio access lines for continuing operation of the Clallam County Enhanced 911 Emergency System, and procedures for collection and administration of said tax.

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

C.C.C. CHAPTER 5.15

Enhanced 911 Emergency System
Excise Tax on Radio Access Lines

SECTIONS:

- 5.15.010 Legislative Declaration
- 5.15.020 Tax Imposed
- 5.15.030 Collection Procedure
- 5.15.040 Tax Remittance to County Treasurer
- 5.15.050 Tax Refund Procedure
- 5.15.060 Sheriff to Provide Notice
- 5.15.070 Administrative Requirements
- 5.15.080 Effective Date

C.C.C. 5.15.010 Legislative Declaration. Emergency services communications systems, including Enhanced 911 systems, are currently funded with revenue from State and local excise taxes imposed on the use of switched access lines. Users of cellular communications systems and other similar wireless telecommunications systems do not use switched access lines and are not currently subject to these excise taxes. The volume of 911 calls by users of cellular communications systems and other similar wireless telecommunications systems has increased in recent years. The Board of Clallam County Commissioners finds that the public interest requires the imposition and collection of a tax on radio access lines, in order to allow the emergency services communications system to operate effectively despite these significant changes in the users of such services.

C.C.C. 5.15.020 Tax Imposed. Pursuant to Chapter 82.14B RCW, there is hereby levied an excise tax of twenty-five (25) cents per month on each radio access line, for which the address of the end user set forth in the records of the radio communications service company, as defined in RCW 80.04.010, providing such radio access line is located in Clallam County, to assist in financing the Clallam County emergency communications system.

C.C.C. 5.15.030 Collection Procedure. Each radio communications service company providing radio access lines to end users in Clallam County is required to collect the tax imposed by section 5.15.020, in trust for Clallam County. The tax imposed by section 5.15.020 shall be set forth separately on each billing statement sent to each end user by a radio communications service company.

C.C.C. 5.15.040 Tax Remittance to County Treasurer. Each radio communications service company shall report and remit to the Clallam County Treasurer, using forms prescribed by the County, the amount of tax to be collected by each within thirty (30) days following the month in which collection is to take place.

C.C.C. 5.15.050 Tax Refund Procedure. In the event that the tax or any portion thereof imposed by section 5.15.020 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 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 (3) 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.

C.C.C. 5.15.060 Sheriff to Provide Notice. The Clallam County Sheriff is directed to provide notice of the tax imposed by section 5.15.020 to each radio communications service company providing radio access lines in Clallam County, at least sixty (60) days prior to the effective date of the tax.

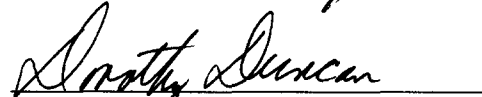
C.C.C. 5.15.070 Administrative Requirements. The Clallam County Sheriff is authorized to adopt administrative requirements for collection similar to those applying to providers collecting excise tax on switched access lines, giving due regard to the statutory, regulatory and operational differences between the providers of switched access lines and radio access lines.

C.C.C. 5.15.080 Effective Date. The tax imposed by section 5.15.020 shall be effective on the first day of the month which is more than 60 days after the ~~effective~~ ^{adoption of} date of this ordinance.

ADOPTED this 19th day of July, 1994.


BOARD OF CLALLAM COUNTY COMMISSIONERS


Lawrence Gaydeski, Chair


Dorothy Duncan


Dave Cameron

Attest:


Karen Flores
Clerk of the Board

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cc: Sheriff
Treasurer
Minutes
File
6/27/94 Naomi Wu