

H2
01/28/10

Ordinance 867

An ordinance repealing Ordinance 474 codified at 5.14 and Ordinance 553 codified at 5.15 and replacing them with a new chapter relating to an excise tax on the use of switched access lines, radio access lines, and interconnected voice over internet protocol service lines as authorized by RCW 82.14B as now or hereafter amended.

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

Section 1. The Board of Commissioners makes the following findings:

1. Clallam County adopted Ordinance 474 on July 14, 1992 imposing an enhanced 911 excise tax for each telephone switched access line.
2. Clallam County adopted Ordinance 553 on July 19, 1994 imposing an excise tax on radio access lines. Ordinance 553 was amended by Ordinance 728 adopted September 10, 2002.
3. The 61st Legislature passed substitute senate bill 6846 reenacting and amending RCW 82.14B related to enhanced 911 emergency communications systems, which Governor Gregoire signed into law on April 13, 2010.
4. Clallam County believes that in order to provide an additional revenue source to fund enhanced 911 emergency communications systems, the most efficient and appropriate method is to increase the excise tax on the use of switched access lines and radio access lines to the maximum amount allowed (\$0.70 per line). And impose the maximum excise tax allowed (\$0.70) on interconnected voice over internet protocol service lines.
5. The Board of Commissioners held a public hearing on September 28, 2010 to consider the entire record and hear public testimony on the adoption of the proposed Ordinance.

Section 2. The Board of Commissioners makes the following conclusions:

1. This ordinance complies with the requirements of RCW 82.14B as now or hereafter amended.
2. This ordinance is required in order to implement the increased excise tax for funding enhanced 911 emergency communications systems.

Section 3. Clallam County Code Chapters 5.14 and 5.15 are repealed and replaced with a new Chapter Excise Tax for Enhanced 911 Emergency Communications Systems as follows:

.010 Definitions

The definitions contained in RCW 82.14B.020 as now or hereafter amended for enhanced 911 emergency communication systems, are adopted by reference and incorporated herein for purposes of this ordinance.

.020 Tax levied

(1) There is hereby levied an increase in the excise tax from \$0.50 cents to \$0.70 on the use of all taxable switched access lines and radio access lines in Clallam County as authorized by RCW 82.14B.030 as now or hereafter amended.

(a) The amount of tax must be uniform for each switched access line and radio access line.

(b) Notice of tax must be given to all local exchange companies and radio communications service companies serving in the county at least 60 days in advance of the date on which the first payment is due.

(c) The County enhanced 911 excise tax on switched access lines must be collected from the subscriber by the local exchange company providing the switched access line.

(d) The County enhanced 911 excise tax on radio access lines must be collected from the subscriber by the radio communications service company, including those companies that resell radio access lines, providing the radio access line to the subscriber.

(e) The tax imposed under this subsection must be remitted to the department by local exchange companies and radio communications service companies, including those companies that resell radio access lines, on a tax return provided by the department.

(f) The tax must be deposited in the County enhanced 911 excise tax account consistent with the requirement of Section 4, Chapter 19, Laws of 2010 1st Special Session as now or hereafter amended.

(2) There is hereby levied an excise tax of \$0.70 on the use of each interconnected voice over internet protocol service line.

(a) The amount of tax must be uniform for each line and levied on no more than the number of voice over internet protocol service lines on an account capable of simultaneous unrestricted outward calling to the public switched telephone network.

(b) The interconnected voice over internet protocol service company must use the place of primary use of the subscriber to determine which County's enhanced 911 excise tax applies to the service provided to the subscriber.

(c) The County enhanced 911 excise tax on interconnected voice over internet protocol service lines must be collected from the subscriber by the interconnected voice over internet protocol service company providing the interconnected voice over internet protocol service line to the subscriber.

(d) The tax imposed under this section must be remitted to the department by interconnected voice over internet protocol services companies on a tax return provided by the department.

(e) The tax must be deposited in the County enhanced 911 excise tax account consistent with the requirement of Section 4, Chapter 19, Laws of 2010 1st Special Session as now or hereafter amended.

(f) To the extent that a local exchange carrier and an interconnected voice over internet protocol service company contractually jointly provide a single service line, only one service company is responsible for remitting the enhanced 911 excise taxes and nothing in this section precludes service companies who jointly provide service from agreeing by contract which of them shall remit the taxes collected.

(3) The County must provide an annual update to the enhanced 911 coordinator detailing the proportion of their County enhanced 911 excise tax that is being spent on:

(a) Efforts to modernize their existing enhanced 911 communications system; and

(b) Enhanced 911 operational costs.

.030 Use of proceeds

The proceeds of the tax must be used for an enhanced 911 emergency communications system.

.040 Tax collection

Prior to October 15, 2010, the County will enter into a contract with the State Department of Revenue outlining the procedures for the administration and collection of the County enhanced 911 excise taxes imposed under this ordinance.

The County will notify the State Department of Revenue no less than 75 days before the effective date of the imposition of the tax.

.050 Effective date

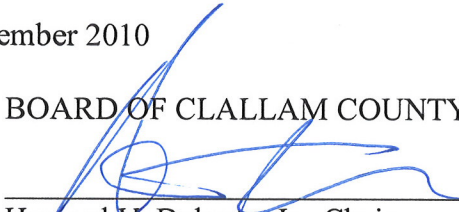
The effective date of the tax herein imposed is January 1, 2011. Notice of the tax shall be given by Peninsula Communications (PenCom) to all radio communications service companies, local exchange companies, and companies providing interconnected voice over internet protocol service at least 60 days in advance of the date on which the first payment is due.

.060 Severability

If any provision or section of this ordinance shall be held invalid, all other parts, provisions, and sections of this ordinance shall continue in full force and effect.

ADOPTED this twenty-eighth day of September 2010

BOARD OF CLALLAM COUNTY COMMISSIONERS


Howard V. Doherty, Jr., Chair


Stephen P. Tharinger

ATTEST:


Trish Holden, CMC, Clerk of the Board


Voted "no"
Michael C. Chapman