

Ordinance 893

An ordinance amending Chapter 5.14, Excise Tax for Enhanced 911 Emergency Communications Systems, to incorporate Chapter 82.14B RCW in the Laws for the 2013, 2nd Special Session

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

Section 1. Section.010, Definitions, is amended to read as follows:

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 chapter.

Section 2. Section .020, Tax levied, is amended to read as follows:

(1) There is hereby levied an ~~increase in the~~ excise tax ~~from \$0.50 to~~ of \$0.70 on the use of all taxable switched access lines, ~~and~~ radio access lines, and on such lines used by consumers of prepaid wireless services 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, and lines used by consumers of prepaid wireless services.

(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 County enhanced 911 excise tax on lines used by consumers of prepaid wireless telecommunication services must be collected from the seller of prepaid wireless telecommunications services. For purposes of this section, the retail transaction is deemed to occur where the transaction is sourced under RCW 82.32.520(3)(c).

(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, and sellers of prepaid wireless telecommunication services for each retail transaction 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 requirements ~~in RCW 82.14B.063 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 requirements ~~in RCW 82.14B.063 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.

Section 3. Section .040 Tax collection, is amended to read as follows:

~~Prior to October 15, 2010, t~~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 chapter.

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

Section 4. A new Section, Credits and refunds, is created to read as follows:

The County hereby adopts and incorporates by reference RCW 82.14B.150, relating to filing for credits or refunds for taxes paid on bad debts.

Section 5. A new Section, Penalties and defenses, is created to read as follows:

The County hereby adopts and incorporates by reference the provisions and penalties as set forth in RCW 82.14B.042 and RCW 82.14B.210, relating to criminal and civil penalties regarding payment and collection of taxes.

The County also adopts and incorporates by reference the defenses to liability as set forth in RCW 82.14B.200 relating to the burden of proof and resale certificate and RCW 82.14B.160, relating to activities immune from taxation under the state or federal Constitutions or the laws of the United States.


Section 6. A new Section, Severability, is created to read as follows:

If any provision of this ordinance or its application to any person or circumstance is held

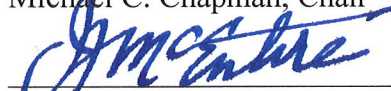
invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

ADOPTED this sixth day of May 2014

BOARD OF CLALLAM COUNTY COMMISSIONERS

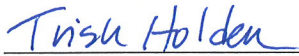


Michael C. Chapman, Chair



Jan McEntire

ATTEST:



Trish Holden, CMC, Clerk of the Board



Howard V. Doherty, Jr.