

2 **SHB 1126** - S COMM AMD  
3 By Committee on Ways & Means

4 ADOPTED 3/4/98

5 Strike everything after the enacting clause and insert the  
6 following:

7 "NEW SECTION. **Sec. 1.** The legislature finds that:

8 (1) The state enhanced 911 excise tax imposed at the current rate  
9 of twenty cents per switched access line per month generates adequate  
10 tax revenues to enhance the 911 telephone system for switched access  
11 lines state-wide by December 31, 1998, as mandated in RCW 38.52.510;

12 (2) The tax revenues generated from the state enhanced 911 excise  
13 tax when the tax rate decreases to a maximum of ten cents per switched  
14 access line on January 1, 1999, will not be adequate to fund the  
15 long-term operation and equipment replacement costs for the enhanced  
16 911 telephone systems in the counties or multicounty regions that  
17 receive financial assistance from the state enhanced 911 office;

18 (3) Some counties or multicounty regions will need financial  
19 assistance from the state enhanced 911 office to implement and maintain  
20 enhanced 911 because the tax revenue generated from the county enhanced  
21 911 excise tax is not adequate;

22 (4) Counties with populations of less than seventy-five thousand  
23 will need salary assistance to create multicounty regions and counties  
24 with populations of seventy-five thousand or more, if requested by  
25 smaller counties, will need technical assistance and incentives to  
26 provide multicounty services; and

27 (5) Counties should not request state financial assistance for  
28 implementation and maintenance of enhanced 911 for switched access  
29 lines unless the county has imposed the maximum enhanced 911 tax  
30 authorized in RCW 82.14B.030.

31 **Sec. 2.** RCW 82.14B.030 and 1994 c 96 s 3 are each amended to read  
32 as follows:

33 (1) The legislative authority of a county may impose a county  
34 enhanced 911 excise tax on the use of switched access lines in an  
35 amount not exceeding fifty cents per month for each switched access

1 line. The amount of tax shall be uniform for each switched access  
2 line. Each county shall provide notice of such tax to all local  
3 exchange companies serving in the county at least sixty days in advance  
4 of the date on which the first payment is due.

5 (2) The legislative authority of a county may also impose a county  
6 911 excise tax on the use of radio access lines located within the  
7 county in an amount not exceeding twenty-five cents per month for each  
8 radio access line. The amount of tax shall be uniform for each radio  
9 access line. The county shall provide notice of such tax to all radio  
10 communications service companies serving in the county at least sixty  
11 days in advance of the date on which the first payment is due. Any  
12 county imposing this tax shall include in its ordinance a refund  
13 mechanism whereby the amount of any tax ordered to be refunded by the  
14 judgment of a court of record, or as a result of the resolution of any  
15 appeal therefrom, shall be refunded to the radio communications service  
16 company or local exchange company that collected the tax, and those  
17 companies shall reimburse the users who paid the tax. The ordinance  
18 shall further provide that to the extent the users who paid the tax  
19 cannot be identified or located, the tax paid by those users shall be  
20 returned to the county.

21 (3) (~~Beginning January 1, 1992,~~) A state enhanced 911 excise tax  
22 is imposed on all switched access lines in the state. (~~For 1992, the~~  
23 ~~tax shall be set at a rate of twenty cents per month for each switched~~  
24 ~~access line. Until December 31, 1998,~~) The amount of tax shall not  
25 exceed twenty cents per month for each switched access line (~~and~~  
26 ~~thereafter shall not exceed ten cents per month for each switched~~  
27 ~~access line)). The tax shall be uniform for each switched access line.  
28 The tax imposed under this subsection shall be remitted to the state  
29 treasurer by local exchange companies on a tax return provided by the  
30 department within thirty days after the end of the month in which the  
31 tax was collected. A local exchange company that serves less than two  
32 percent of the access lines in the state of Washington may remit the  
33 tax to the state treasurer thirty days after the last day of the  
34 calendar quarter in which the tax was due to the local exchange  
35 company. Tax proceeds shall be deposited by the treasurer in the  
36 enhanced 911 account created in RCW 38.52.540.~~

37 (4) By August 31st of each year the state enhanced 911 coordinator  
38 shall recommend the level for the next year of the state enhanced 911  
39 excise tax, based on a systematic cost and revenue analysis, to the

1 utilities and transportation commission. The commission shall by the  
2 following October 31st determine the level of the state enhanced 911  
3 excise tax for the following year.

4 **Sec. 3.** RCW 38.52.540 and 1994 c 96 s 7 are each amended to read  
5 as follows:

6 The enhanced 911 account is created in the state treasury. All  
7 receipts from the state enhanced 911 excise tax imposed by RCW  
8 82.14B.030 shall be deposited into the account. Moneys in the account  
9 shall be used only to help implement and operate enhanced 911 state-  
10 wide(~~(, and to conduct a study of the tax base and rate for the 911~~  
11 ~~excise tax)~~). Moneys in the account may be used to provide salary  
12 assistance on a temporary basis not to exceed three years to counties  
13 with a population of less than seventy-five thousand that need  
14 additional resources to cover unfunded costs that can be shown to  
15 result from handling 911 calls. Moneys in the account may be used to  
16 assist multicounty regions, including ongoing salary assistance for  
17 multicounty regions consisting of counties with populations of less  
18 than seventy-five thousand. However, funds shall not be distributed to  
19 any county that has not imposed the maximum county enhanced 911 taxes  
20 allowed under RCW 82.14B.030 (1) and (2). The state enhanced 911  
21 coordinator, with the advice and assistance of the enhanced 911  
22 advisory committee, shall specify by rule the purposes for which moneys  
23 may be expended from this account.

24 NEW SECTION. **Sec. 4.** This act takes effect July 1, 1998."

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27 ADOPTED 3/4/98

28 On page 1, line 3 of the title, after "funding;" strike the  
29 remainder of the title and insert "amending RCW 82.14B.030 and  
30 38.52.540; creating a new section; and providing an effective date."

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