
SUBSTITUTE SENATE BILL 5165

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Energy & Utilities (originally sponsored by Senators Finkbeiner, Fraser, Swecker, Loveland, Sellar, Hargrove, Morton, Haugen, Snyder, Prince, Deccio, West, Bauer, Oke, Goings and Hale)

Read first time 02/24/97.

1 AN ACT Relating to the implementation of the enhanced 911 excise
2 tax study recommendations regarding 911 emergency communications system
3 funding; amending RCW 82.14B.030 and 38.52.540; creating a new section;
4 and providing for submission of this act to a vote of the people.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** The legislature finds that:

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

11 (2) Some counties will need financial assistance from the state
12 enhanced 911 office to implement and maintain enhanced 911 for radio
13 access lines because the tax revenue generated from the county enhanced
14 911 excise tax on radio access lines is not adequate;

15 (3) Some counties currently incur costs due to enhanced 911 calls
16 from radio access lines that are not eligible for funding under chapter
17 365-300 WAC;

18 (4) The state does not impose the state enhanced 911 excise tax on
19 radio access lines; and

1 (5) Counties should not request state financial assistance for
2 implementation and maintenance of enhanced 911 for switched access
3 lines or radio access lines unless the county has imposed the maximum
4 enhanced 911 tax authorized in RCW 82.14B.030.

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

7 (1) The legislative authority of a county may impose a county
8 enhanced 911 excise tax on the use of switched access lines in an
9 amount not exceeding fifty cents per month for each switched access
10 line. The amount of tax shall be uniform for each switched access
11 line. Each county shall provide notice of such tax to all local
12 exchange companies serving in the county at least sixty days in advance
13 of the date on which the first payment is due.

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

30 (3) ~~((Beginning January 1, 1992,))~~ A state enhanced 911 excise tax
31 is imposed on the use of all switched access lines and all radio access
32 lines in the state. ~~((For 1992, the tax shall be set at a rate of~~
33 ~~twenty cents per month for each switched access line. Until December~~
34 ~~31, 1998,))~~ The amount of tax shall not exceed twenty cents per month
35 for each switched access line ~~((and thereafter shall not exceed ten~~
36 ~~cents per month for each switched access line))~~ or radio access
37 line. The tax shall be uniform for each switched access line or radio access
38 line. The tax imposed under this subsection shall be remitted to the

1 state treasurer by local exchange companies and radio communications
2 service companies on a tax return provided by the military department
3 within thirty days after the end of the month in which the tax was
4 collected. A local exchange company that serves less than two percent
5 of the access lines in the state of Washington may remit the tax to the
6 state treasurer thirty days after the last day of the calendar quarter
7 in which the tax was due to the local exchange company. Tax proceeds
8 shall be deposited by the treasurer in the enhanced 911 account created
9 in RCW 38.52.540.

10 (4) By August 31st of each year the state enhanced 911 coordinator
11 shall recommend the level for the next year of the state enhanced 911
12 excise tax, based on a systematic cost and revenue analysis, to the
13 utilities and transportation commission. The commission shall by the
14 following October 31st determine the level of the state enhanced 911
15 excise tax on switched access lines for the following year. The state
16 enhanced 911 excise tax rate on radio access lines shall be the same as
17 the state enhanced 911 excise tax rate on switched access lines.

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

20 The enhanced 911 account is created in the state treasury. All
21 receipts from the state enhanced 911 excise tax imposed by RCW
22 82.14B.030 shall be deposited into the account. Moneys in the account
23 shall be used only to help implement and operate enhanced 911 state-
24 wide(~~(, and to conduct a study of the tax base and rate for the 911~~
25 ~~excise tax)~~). All receipts from the state enhanced 911 excise tax on
26 radio access lines imposed by RCW 82.14B.030 shall be used to fund
27 planning and implementation of enhanced 911 for radio access lines, and
28 to assist counties that need additional resources to cover unfunded
29 costs that can be shown to result from handling 911 calls from radio
30 access line callers, until automatic location identification is
31 operational for radio access line subscribers in all the counties in
32 Washington state. However, funds shall not be distributed to any
33 county that has not imposed the maximum county enhanced 911 taxes
34 allowed under RCW 82.14B.030 (1) and (2). The state enhanced 911
35 coordinator, with the advice and assistance of the enhanced 911
36 advisory committee, shall specify by rule the purposes for which moneys
37 may be expended from this account. After December 31, 1998, moneys may

1 not be expended to counties for salaries or benefits in support of the
2 enhanced 911 call answering function.

3 NEW SECTION. **Sec. 4.** The secretary of state shall submit this act
4 to the people for their adoption and ratification, or rejection, at the
5 next general election to be held in this state, in accordance with
6 Article II, section 1 of the state Constitution and the laws adopted to
7 facilitate its operation.

--- END ---