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HOUSE BILL 3055

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State of Washington

56th Legislature

2000 Regular Session

By Representatives Doumit and Ogden

Read first time 01/26/2000. Referred to Committee on Finance.

1 AN ACT Relating to enhanced 911 excise taxes; amending RCW  
2 38.52.010, 38.52.530, 38.52.540, 82.14B.020, 82.14B.030, 82.14B.040,  
3 82.14B.042, 82.14B.061, and 82.14B.200; reenacting and amending RCW  
4 43.84.092; adding new sections to chapter 38.52 RCW; creating a new  
5 section; providing effective dates; providing an expiration date; and  
6 providing for submission of this act to a vote of the people.

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

8 NEW SECTION. **Sec. 1.** The legislature finds that state-wide  
9 enhanced 911 has proven to be a lifesaving service and that routing a  
10 911 call to the appropriate public safety answering point with a  
11 display of the caller's identification and location should be available  
12 for all users of telecommunications services, regardless of the  
13 technology used to make and transmit the 911 call. The legislature  
14 also finds that the total excise tax should be the same for all  
15 subscribers of telephone services, regardless of the technology  
16 utilized by the carrier which provides their telecommunications  
17 service.

1       **Sec. 2.** RCW 38.52.010 and 1997 c 49 s 1 are each amended to read  
2 as follows:

3       As used in this chapter:

4       (1) "Emergency management" or "comprehensive emergency management"  
5 means the preparation for and the carrying out of all emergency  
6 functions, other than functions for which the military forces are  
7 primarily responsible, to mitigate, prepare for, respond to, and  
8 recover from emergencies and disasters, and to aid victims suffering  
9 from injury or damage, resulting from disasters caused by all hazards,  
10 whether natural, technological, or human caused, and to provide support  
11 for search and rescue operations for persons and property in distress.  
12 However, "emergency management" or "comprehensive emergency management"  
13 does not mean preparation for emergency evacuation or relocation of  
14 residents in anticipation of nuclear attack.

15       (2) "Local organization for emergency services or management" means  
16 an organization created in accordance with the provisions of this  
17 chapter by state or local authority to perform local emergency  
18 management functions.

19       (3) "Political subdivision" means any county, city or town.

20       (4) "Emergency worker" means any person, including but not limited  
21 to an architect registered under chapter 18.08 RCW or a professional  
22 engineer registered under chapter 18.43 RCW, who is registered with a  
23 local emergency management organization or the department and holds an  
24 identification card issued by the local emergency management director  
25 or the department for the purpose of engaging in authorized emergency  
26 management activities or is an employee of the state of Washington or  
27 any political subdivision thereof who is called upon to perform  
28 emergency management activities.

29       (5) "Injury" as used in this chapter shall mean and include  
30 accidental injuries and/or occupational diseases arising out of  
31 emergency management activities.

32       (6)(a) "Emergency or disaster" as used in all sections of this  
33 chapter except RCW 38.52.430 shall mean an event or set of  
34 circumstances which: (I) Demands immediate action to preserve public  
35 health, protect life, protect public property, or to provide relief to  
36 any stricken community overtaken by such occurrences, or (ii) reaches  
37 such a dimension or degree of destructiveness as to warrant the  
38 governor declaring a state of emergency pursuant to RCW 43.06.010.

1 (b) "Emergency" as used in RCW 38.52.430 means an incident that  
2 requires a normal police, coroner, fire, rescue, emergency medical  
3 services, or utility response as a result of a violation of one of the  
4 statutes enumerated in RCW 38.52.430.

5 (7) "Search and rescue" means the acts of searching for, rescuing,  
6 or recovering by means of ground, marine, or air activity any person  
7 who becomes lost, injured, or is killed while outdoors or as a result  
8 of a natural, technological, or human caused disaster, including  
9 instances involving searches for downed aircraft when ground personnel  
10 are used. Nothing in this section shall affect appropriate activity by  
11 the department of transportation under chapter 47.68 RCW.

12 (8) "Executive head" and "executive heads" means the county  
13 executive in those charter counties with an elective office of county  
14 executive, however designated, and, in the case of other counties, the  
15 county legislative authority. In the case of cities and towns, it  
16 means the mayor in those cities and towns with mayor-council or  
17 commission forms of government, where the mayor is directly elected,  
18 and it means the city manager in those cities and towns with council  
19 manager forms of government. Cities and towns may also designate an  
20 executive head for the purposes of this chapter by ordinance.

21 (9) "Director" means the adjutant general.

22 (10) "Local director" means the director of a local organization of  
23 emergency management or emergency services.

24 (11) "Department" means the state military department.

25 (12) "Emergency response" as used in RCW 38.52.430 means a public  
26 agency's use of emergency services during an emergency or disaster as  
27 defined in subsection (6)(b) of this section.

28 (13) "Expense of an emergency response" as used in RCW 38.52.430  
29 means reasonable costs incurred by a public agency in reasonably making  
30 an appropriate emergency response to the incident, but shall only  
31 include those costs directly arising from the response to the  
32 particular incident. Reasonable costs shall include the costs of  
33 providing police, coroner, fire fighting, rescue, emergency medical  
34 services, or utility response at the scene of the incident, as well as  
35 the salaries of the personnel responding to the incident.

36 (14) "Public agency" means the state, and a city, county, municipal  
37 corporation, district, town, or public authority located, in whole or  
38 in part, within this state which provides or may provide fire fighting,  
39 police, ambulance, medical, or other emergency services.

1 (15) "Incident command system" means: (a) An all-hazards, on-scene  
2 functional management system that establishes common standards in  
3 organization, terminology, and procedures; provides a means (unified  
4 command) for the establishment of a common set of incident objectives  
5 and strategies during multiagency/multijurisdiction operations while  
6 maintaining individual agency/jurisdiction authority, responsibility,  
7 and accountability; and is a component of the national interagency  
8 incident management system; or (b) an equivalent and compatible all-  
9 hazards, on-scene functional management system.

10 (16) "Radio communications service company" has the meaning  
11 ascribed to it in RCW 82.14B.020.

12 **Sec. 3.** RCW 38.52.530 and 1997 c 49 s 7 are each amended to read  
13 as follows:

14 The enhanced 911 advisory committee is created to advise and assist  
15 the state enhanced 911 coordinator in coordinating and facilitating the  
16 implementation and operation of enhanced 911 throughout the state. The  
17 director shall appoint members of the committee who represent diverse  
18 geographical areas of the state and include state residents who are  
19 members of the national emergency number association, the associated  
20 public communications officers Washington chapter, the Washington state  
21 fire chiefs association, the Washington association of sheriffs and  
22 police chiefs, the Washington state council of fire fighters, the  
23 Washington state council of police officers, the Washington ambulance  
24 association, the state fire protection policy board, the Washington  
25 fire commissioners association, the Washington state patrol, the  
26 association of Washington cities, the Washington state association of  
27 counties, the utilities and transportation commission or commission  
28 staff, and representatives of large and small local exchange telephone  
29 companies and large and small radio communications service companies  
30 offering commercial mobile radio service in the state. This section  
31 ~~((shall))~~ expires December 31, ~~((2000))~~ 2006.

32 **Sec. 4.** RCW 38.52.540 and 1998 c 304 s 14 are each amended to read  
33 as follows:

34 The enhanced 911 account is created in the state treasury. All  
35 receipts from the state enhanced 911 excise tax imposed by RCW  
36 82.14B.030(3) shall be deposited into the account. Moneys in the  
37 account shall be used only to help implement and operate enhanced 911

1 state-wide. Moneys in the account may be used to provide salary  
2 assistance on a temporary basis not to exceed three years to counties  
3 with a population of less than seventy-five thousand that need  
4 additional resources to cover unfunded costs that can be shown to  
5 result from handling 911 calls. Moneys in the account may be used to  
6 assist multicounty regions, including ongoing salary assistance for  
7 multicounty regions consisting of counties with populations of less  
8 than seventy-five thousand. However, funds shall not be distributed to  
9 any county that has not imposed the maximum county enhanced 911 taxes  
10 allowed under RCW 82.14B.030 (1) and (2). The state enhanced 911  
11 coordinator, with the advice and assistance of the enhanced 911  
12 advisory committee, shall specify by rule the purposes for which moneys  
13 may be expended from this account.

14 NEW SECTION. **Sec. 5.** A new section is added to chapter 38.52 RCW  
15 to read as follows:

16 (1) The wireless enhanced 911 account is created in the state  
17 treasury. All receipts from the state enhanced 911 excise tax imposed  
18 by RCW 82.14B.030(4) must be deposited into the account. Moneys in the  
19 account may be used only to help implement and operate wireless  
20 enhanced 911 state-wide.

21 (2) Twenty-five cents of the forty-five cent excise tax imposed by  
22 RCW 82.14B.030(4) must be distributed to the county from which the tax  
23 originated for implementation and operational costs of wireless  
24 enhanced 911 within thirty days after the revenue is deposited in the  
25 wireless enhanced 911 account.

26 (3) Twenty cents of the forty-five cent excise tax imposed by RCW  
27 82.14B.030(4) must remain in the wireless enhanced 911 account to be  
28 used to assist counties with the implementation and operational costs  
29 of wireless enhanced 911 service when the twenty-five cents specified  
30 in subsection (2) of this section and the twenty-five cent excise tax  
31 imposed in RCW 82.14B.030(2) are not sufficient to cover the costs of  
32 this service.

33 (4) Funds may not be distributed to any county that has not imposed  
34 the maximum county enhanced 911 tax allowed under RCW 82.14B.030(2).  
35 The distribution of funds from the wireless enhanced 911 account is not  
36 contingent on counties imposing the maximum county enhanced 911 tax  
37 allowed under RCW 82.14B.030(1).

1 (5) The state enhanced 911 coordinator, with the advice and  
2 assistance of the enhanced 911 advisory committee, shall specify by  
3 rule the purposes for which moneys may be expended from this account.

4 NEW SECTION. **Sec. 6.** A new section is added to chapter 38.52 RCW  
5 to read as follows:

6 The state enhanced 911 coordinator, with the advice and assistance  
7 of the enhanced 911 advisory committee, shall set nondiscriminatory,  
8 uniform technical and operational standards consistent with the rules  
9 of the federal communications commission for the transmission of 911  
10 calls from radio communications service companies to enhanced 911  
11 emergency communications systems. These standards must not exceed the  
12 requirements set by the federal communications commission. The  
13 authority given to the state enhanced 911 coordinator in this section  
14 is limited to setting standards as set forth in this section and does  
15 not constitute authority to regulate radio communications service  
16 companies.

17 **Sec. 7.** RCW 82.14B.020 and 1998 c 304 s 2 are each amended to read  
18 as follows:

19 As used in this chapter:

20 (1) "Emergency services communication system" means a multicounty,  
21 county-wide, or district-wide radio or landline communications network,  
22 including an enhanced 911 telephone system, which provides rapid public  
23 access for coordinated dispatching of services, personnel, equipment,  
24 and facilities for police, fire, medical, or other emergency services.

25 (2) "Enhanced 911 telephone system" means a public telephone system  
26 consisting of a network, data base, and on-premises equipment that is  
27 accessed by dialing 911 and that enables reporting police, fire,  
28 medical, or other emergency situations to a public safety answering  
29 point. The system includes the capability to selectively route  
30 incoming 911 calls to the appropriate public safety answering point  
31 that operates in a defined 911 service area and the capability to  
32 automatically display the name, address, and telephone number of  
33 incoming 911 calls at the appropriate public safety answering point.

34 (3) "Switched access line" means the telephone service line which  
35 connects a subscriber's main telephone(s) or equivalent main  
36 telephone(s) to the local exchange company's switching office.

1 (4) "Local exchange company" has the meaning ascribed to it in RCW  
2 80.04.010.

3 (5) "Radio access line" means the telephone number assigned to or  
4 used by a subscriber for two-way local wireless voice service available  
5 to the public for hire from a radio communications service company.  
6 Radio access lines include, but are not limited to, radio-telephone  
7 communications lines used in cellular telephone service, personal  
8 communications services, and network radio access lines, or their  
9 functional and competitive equivalent. Radio access lines do not  
10 include lines that provide access to one-way signaling service, such as  
11 paging service, or to communications channels suitable only for data  
12 transmission, or to nonlocal radio access line service, such as  
13 wireless roaming service, or to a private telecommunications system.

14 (6) "Radio communications service company" has the meaning ascribed  
15 to it in RCW 80.04.010, except that it does not include radio paging  
16 providers. It does include those persons or entities that provide  
17 commercial mobile radio services, as defined by 47 U.S.C. Sec.  
18 332(d)(1), and both facilities-based and nonfacilities-based resellers.

19 (7) "Private telecommunications system" has the meaning ascribed to  
20 it in RCW 80.04.010.

21 (8) "Subscriber" means the retail purchaser of telephone service as  
22 telephone service is defined in RCW 82.04.065(3).

23 **Sec. 8.** RCW 82.14B.030 and 1998 c 304 s 3 are each amended to read  
24 as follows:

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

32 (2) The legislative authority of a county may also impose a county  
33 911 excise tax on the use of radio access lines located within the  
34 county in an amount not exceeding twenty-five cents per month for each  
35 radio access line. The amount of tax shall be uniform for each radio  
36 access line. The county shall provide notice of such tax to all radio  
37 communications service companies serving in the county at least sixty  
38 days in advance of the date on which the first payment is due. Any

1 county imposing this tax shall include in its ordinance a refund  
2 mechanism whereby the amount of any tax ordered to be refunded by the  
3 judgment of a court of record, or as a result of the resolution of any  
4 appeal therefrom, shall be refunded to the radio communications service  
5 company or local exchange company that collected the tax, and those  
6 companies shall reimburse the subscribers who paid the tax. The  
7 ordinance shall further provide that to the extent the subscribers who  
8 paid the tax cannot be identified or located, the tax paid by those  
9 subscribers shall be returned to the county.

10 (3) A state enhanced 911 excise tax is imposed on all switched  
11 access lines in the state. The amount of tax shall not exceed twenty  
12 cents per month for each switched access line. The tax shall be  
13 uniform for each switched access line. The tax imposed under this  
14 subsection shall be remitted to the department of revenue by local  
15 exchange companies on a tax return provided by the department. Tax  
16 proceeds shall be deposited by the treasurer in the enhanced 911  
17 account created in RCW 38.52.540.

18 (4) A state enhanced 911 excise tax is imposed on the use of all  
19 radio access lines located within the state in an amount of forty-five  
20 cents per month for each radio access line. The tax must be uniform  
21 for each radio access line. The tax imposed under this section must be  
22 remitted to the department of revenue by radio communications service  
23 companies, including those companies that resell radio access lines, on  
24 a tax return provided by the department that must include designation  
25 of the amount of tax originated from each county. Tax proceeds must be  
26 deposited by the treasurer in the wireless enhanced 911 account created  
27 in section 5 of this act. The tax imposed under this section is not  
28 subject to the state sales and use tax or any local tax.

29 (5) By August 31st of each year the state enhanced 911 coordinator  
30 shall recommend the level for the next year of the state enhanced 911  
31 excise tax imposed by subsection (3) of this section, based on a  
32 systematic cost and revenue analysis, to the utilities and  
33 transportation commission. The commission shall by the following  
34 October 31st determine the level of the state enhanced 911 excise tax  
35 for the following year.

36 **Sec. 9.** RCW 82.14B.040 and 1998 c 304 s 4 are each amended to read  
37 as follows:

1 The state enhanced 911 tax and the county enhanced 911 tax on  
2 switched access lines shall be collected from the subscriber by the  
3 local exchange company providing the switched access line. The state  
4 enhanced 911 tax and the county 911 tax on radio access lines shall be  
5 collected from the subscriber by the radio communications service  
6 company providing the radio access line to the subscriber. The amount  
7 of the tax shall be stated separately on the billing statement which is  
8 sent to the subscriber.

9 **Sec. 10.** RCW 82.14B.042 and 1998 c 304 s 9 are each amended to  
10 read as follows:

11 (1) The state enhanced 911 excise (~~((tax))~~) taxes imposed by this  
12 chapter must be paid by the subscriber to the local exchange company  
13 providing the switched access line or the radio communications service  
14 company providing the radio access line, and each local exchange  
15 company and each radio communications service company shall collect  
16 from the subscriber the full amount of the (~~((tax))~~) taxes payable. The  
17 state enhanced 911 excise (~~((tax))~~) taxes required by this chapter to be  
18 collected by the local exchange company (~~((is))~~) or the radio  
19 communications service company are deemed to be held in trust by the  
20 local exchange company or the radio communications service company  
21 until paid to the department. Any local exchange company or radio  
22 communications service company that appropriates or converts the tax  
23 collected to its own use or to any use other than the payment of the  
24 tax to the extent that the money collected is not available for payment  
25 on the due date as prescribed in this chapter is guilty of a gross  
26 misdemeanor.

27 (2) If any local exchange company or radio communications service  
28 company fails to collect the state enhanced 911 excise tax or, after  
29 collecting the tax, fails to pay it to the department in the manner  
30 prescribed by this chapter, whether such failure is the result of its  
31 own act or the result of acts or conditions beyond its control, the  
32 local exchange company or the radio communications service company is  
33 personally liable to the state for the amount of the tax, unless the  
34 local exchange company or the radio communications service company has  
35 taken from the buyer in good faith a properly executed resale  
36 certificate under RCW 82.14B.200.

37 (3) The amount of tax, until paid by the subscriber to the local  
38 exchange company, the radio communications service company, or to the

1 department, constitutes a debt from the subscriber to the local  
2 exchange company or the radio communications service company. Any  
3 local exchange company or radio communications service company that  
4 fails or refuses to collect the tax as required with intent to violate  
5 the provisions of this chapter or to gain some advantage or benefit,  
6 either direct or indirect, and any subscriber who refuses to pay any  
7 tax due under this chapter is guilty of a misdemeanor. The state  
8 enhanced 911 excise (~~((tax))~~) taxes required by this chapter to be  
9 collected by the local exchange company or the radio communications  
10 service company must be stated separately on the billing statement that  
11 is sent to the subscriber.

12 (4) If a subscriber has failed to pay to the local exchange company  
13 or the radio communications service company the state enhanced 911  
14 excise (~~((tax))~~) taxes imposed by this chapter and the local exchange  
15 company or the radio communications service company has not paid the  
16 amount of the tax to the department, the department may, in its  
17 discretion, proceed directly against the subscriber for collection of  
18 the tax, in which case a penalty of ten percent may be added to the  
19 amount of the tax for failure of the subscriber to pay the tax to the  
20 local exchange company or the radio communications service company,  
21 regardless of when the tax is collected by the department. For the  
22 sole purpose of applying the various provisions of chapter 82.32 RCW,  
23 (~~((the last day of the month following the tax period in which the tax~~  
24 ~~liability accrued is to be considered as the due date of the))~~) tax  
25 under this chapter is due at the same time the taxpayer reports other  
26 taxes under RCW 82.32.045. If no other tax is reported under RCW  
27 82.32.045, the taxpayer shall remit tax under this section on an annual  
28 basis as provided under RCW 82.14B.061.

29 **Sec. 11.** RCW 82.14B.061 and 1998 c 304 s 6 are each amended to  
30 read as follows:

31 (1) The department of revenue shall administer and (~~((shall))~~) may  
32 adopt such rules as may be necessary to enforce and administer the  
33 state enhanced 911 excise (~~((tax))~~) taxes imposed by this chapter.  
34 Chapter 82.32 RCW, with the exception of RCW 82.32.045, 82.32.145, and  
35 82.32.380, applies to the administration, collection, and enforcement  
36 of the state enhanced 911 excise (~~((tax))~~) taxes.

37 (2) The state enhanced 911 excise (~~((tax))~~) taxes imposed by this  
38 chapter, along with reports and returns on forms prescribed by the

1 department, are due (~~monthly on or before the last day of the month~~  
2 ~~following the month in which the tax liability accrues~~) at the same  
3 time the taxpayer reports other taxes under RCW 82.32.045. If no other  
4 taxes are reported under RCW 82.32.045, the taxpayer shall remit tax on  
5 an annual basis.

6 (3) The department of revenue may relieve any taxpayer or class of  
7 taxpayers from the obligation of remitting monthly and may require the  
8 return to cover other longer reporting periods, but in no event may  
9 returns be filed for a period greater than one year. For these  
10 taxpayers, tax payments are due on or before the last day of the month  
11 next succeeding the end of the period covered by the return.

12 (4) The state enhanced 911 excise (~~tax~~) taxes imposed by this  
13 chapter (~~is~~) are in addition to any taxes imposed upon the same  
14 persons under chapters 82.08 and 82.12 RCW.

15 **Sec. 12.** RCW 82.14B.200 and 1998 c 304 s 10 are each amended to  
16 read as follows:

17 (1) Unless a local exchange company or a radio communications  
18 service company has taken from the buyer a resale certificate or  
19 equivalent document under RCW 82.04.470, the burden of proving that a  
20 sale of the use of a switched access (~~lines [line]~~) line or radio  
21 access line was not a sale to a subscriber is upon the person who made  
22 the sale.

23 (2) If a local exchange company or a radio communications service  
24 company does not receive a resale certificate at the time of the sale,  
25 have a resale certificate on file at the time of the sale, or obtain a  
26 resale certificate from the buyer within a reasonable time after the  
27 sale, the local exchange company or the radio communications service  
28 company remains liable for the tax as provided in RCW 82.14B.042,  
29 unless the local exchange company or the radio communications service  
30 company can demonstrate facts and circumstances according to rules  
31 adopted by the department of revenue that show the sale was properly  
32 made without payment of the state enhanced 911 excise tax.

33 (3) The penalty imposed by RCW 82.32.291 may not be assessed on  
34 state enhanced 911 excise taxes due but not paid as a result of the  
35 improper use of a resale certificate. This subsection does not  
36 prohibit or restrict the application of other penalties authorized by  
37 law.

1       **Sec. 13.** RCW 43.84.092 and 1999 c 380 s 9, 1999 c 309 s 929, 1999  
2 c 268 s 5, and 1999 c 94 s 4 are each reenacted and amended to read as  
3 follows:

4       (1) All earnings of investments of surplus balances in the state  
5 treasury shall be deposited to the treasury income account, which  
6 account is hereby established in the state treasury.

7       (2) The treasury income account shall be utilized to pay or receive  
8 funds associated with federal programs as required by the federal cash  
9 management improvement act of 1990. The treasury income account is  
10 subject in all respects to chapter 43.88 RCW, but no appropriation is  
11 required for refunds or allocations of interest earnings required by  
12 the cash management improvement act. Refunds of interest to the  
13 federal treasury required under the cash management improvement act  
14 fall under RCW 43.88.180 and shall not require appropriation. The  
15 office of financial management shall determine the amounts due to or  
16 from the federal government pursuant to the cash management improvement  
17 act. The office of financial management may direct transfers of funds  
18 between accounts as deemed necessary to implement the provisions of the  
19 cash management improvement act, and this subsection. Refunds or  
20 allocations shall occur prior to the distributions of earnings set  
21 forth in subsection (4) of this section.

22       (3) Except for the provisions of RCW 43.84.160, the treasury income  
23 account may be utilized for the payment of purchased banking services  
24 on behalf of treasury funds including, but not limited to, depository,  
25 safekeeping, and disbursement functions for the state treasury and  
26 affected state agencies. The treasury income account is subject in all  
27 respects to chapter 43.88 RCW, but no appropriation is required for  
28 payments to financial institutions. Payments shall occur prior to  
29 distribution of earnings set forth in subsection (4) of this section.

30       (4) Monthly, the state treasurer shall distribute the earnings  
31 credited to the treasury income account. The state treasurer shall  
32 credit the general fund with all the earnings credited to the treasury  
33 income account except:

34       (a) The following accounts and funds shall receive their  
35 proportionate share of earnings based upon each account's and fund's  
36 average daily balance for the period: The capitol building  
37 construction account, the Cedar River channel construction and  
38 operation account, the Central Washington University capital projects  
39 account, the charitable, educational, penal and reformatory

1 institutions account, the common school construction fund, the county  
2 criminal justice assistance account, the county sales and use tax  
3 equalization account, the data processing building construction  
4 account, the deferred compensation administrative account, the deferred  
5 compensation principal account, the department of retirement systems  
6 expense account, the drinking water assistance account, the Eastern  
7 Washington University capital projects account, the education  
8 construction fund, the emergency reserve fund, the federal forest  
9 revolving account, the health services account, the public health  
10 services account, the health system capacity account, the personal  
11 health services account, the state higher education construction  
12 account, the higher education construction account, the highway  
13 infrastructure account, the industrial insurance premium refund  
14 account, the judges' retirement account, the judicial retirement  
15 administrative account, the judicial retirement principal account, the  
16 local leasehold excise tax account, the local real estate excise tax  
17 account, the local sales and use tax account, the medical aid account,  
18 the mobile home park relocation fund, the municipal criminal justice  
19 assistance account, the municipal sales and use tax equalization  
20 account, the natural resources deposit account, the perpetual  
21 surveillance and maintenance account, the public employees' retirement  
22 system plan 1 account, the public employees' retirement system plan 2  
23 account, the Puyallup tribal settlement account, the resource  
24 management cost account, the site closure account, the special wildlife  
25 account, the state employees' insurance account, the state employees'  
26 insurance reserve account, the state investment board expense account,  
27 the state investment board commingled trust fund accounts, the  
28 supplemental pension account, the teachers' retirement system plan 1  
29 account, the teachers' retirement system combined plan 2 and plan 3  
30 account, the tobacco prevention and control account, the tobacco  
31 settlement account, the transportation infrastructure account, the  
32 tuition recovery trust fund, the University of Washington bond  
33 retirement fund, the University of Washington building account, the  
34 volunteer fire fighters' and reserve officers' relief and pension  
35 principal ((~~account~~)) fund, the volunteer fire fighters' ((~~relief and~~  
36 ~~pension~~)) and reserve officers' administrative ((~~account~~)) fund, the  
37 Washington judicial retirement system account, the Washington law  
38 enforcement officers' and fire fighters' system plan 1 retirement  
39 account, the Washington law enforcement officers' and fire fighters'

1 system plan 2 retirement account, the Washington school employees'  
2 retirement system combined plan 2 and 3 account, the Washington state  
3 patrol retirement account, the Washington State University building  
4 account, the Washington State University bond retirement fund, the  
5 water pollution control revolving fund, ((and)) the Western Washington  
6 University capital projects account, the enhanced 911 account, and the  
7 wireless enhanced 911 account. Earnings derived from investing  
8 balances of the agricultural permanent fund, the normal school  
9 permanent fund, the permanent common school fund, the scientific  
10 permanent fund, and the state university permanent fund shall be  
11 allocated to their respective beneficiary accounts. All earnings to be  
12 distributed under this subsection (4)(a) shall first be reduced by the  
13 allocation to the state treasurer's service fund pursuant to RCW  
14 43.08.190.

15 (b) The following accounts and funds shall receive eighty percent  
16 of their proportionate share of earnings based upon each account's or  
17 fund's average daily balance for the period: The aeronautics account,  
18 the aircraft search and rescue account, the county arterial  
19 preservation account, the department of licensing services account, the  
20 essential rail assistance account, the ferry bond retirement fund, the  
21 grade crossing protective fund, the high capacity transportation  
22 account, the highway bond retirement fund, the highway safety account,  
23 the motor vehicle fund, the motorcycle safety education account, the  
24 pilotage account, the public transportation systems account, the Puget  
25 Sound capital construction account, the Puget Sound ferry operations  
26 account, the recreational vehicle account, the rural arterial trust  
27 account, the safety and education account, the special category C  
28 account, the state patrol highway account, the transportation equipment  
29 fund, the transportation fund, the transportation improvement account,  
30 the transportation improvement board bond retirement account, and the  
31 urban arterial trust account.

32 (5) In conformance with Article II, section 37 of the state  
33 Constitution, no treasury accounts or funds shall be allocated earnings  
34 without the specific affirmative directive of this section.

35 NEW SECTION. **Sec. 14.** If any provision of this act or its  
36 application to any person or circumstance is held invalid, the  
37 remainder of the act or the application of the provision to other  
38 persons or circumstances is not affected.

1        NEW SECTION.    **Sec. 15.**    Sections 1 through 12 of this act take  
2 effect April 1, 2001.

3        NEW SECTION.    **Sec. 16.**    Section 13 of this act takes effect  
4 September 1, 2000.

5        NEW SECTION.    **Sec. 17.**    The secretary of state shall submit this  
6 act to the people for their adoption and ratification, or rejection, at  
7 the next general election to be held in this state, in accordance with  
8 Article II, section 1 of the state Constitution and the laws adopted to  
9 facilitate its operation.    The ballot title for this act shall be:  
10 "Shall the enhanced 911 tax on telephone lines be equal for all types  
11 of telephones?"

--- END ---