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H-2120.2		

## SUBSTITUTE HOUSE BILL 2029

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State of Washington 61st Legislature

2009 Regular Session

By House Technology, Energy & Communications (originally sponsored by Representatives Ericks, Morris, McCoy, Ormsby, Hudgins, Hunt, Takko, Springer, Van De Wege, Conway, Eddy, Hasegawa, Finn, Dunshee, Haigh, Kenney, Kessler, Morrell, and Goodman)

READ FIRST TIME 02/20/09.

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- 1 AN ACT Relating to enhanced 911 emergency communications service; 2. amending RCW 38.52.501, 38.52.510, 38.52.520, 38.52.530, 38.52.545, and 38.52.550; reenacting and amending RCW 38.52.540 and 43.84.092; adding 3 4 new sections to chapter 38.52 RCW; creating new sections; repealing RCW 82.14B.010, 82.14B.030, 82.14B.040, 82.14B.042, 82.14B.050, 82.14B.060, 5 6 82.14B.061, 82.14B.070, 82.14B.090, 82.14B.100, 82.14B.150, 82.14B.160, 7 82.14B.200, and 82.14B.210; repealing 2007 c 6 s 1707 (uncodified); 8 prescribing penalties; and providing an effective date.
- 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 10 **Sec. 1.** RCW 38.52.501 and 2002 c 341 s 1 are each amended to read 11 as follows:
  - (1) The legislature finds that statewide enhanced 911 has proven to be a lifesaving service and that routing a 911 call to the appropriate public safety answering point with a display of the caller's identification and location should be available for all users of telecommunications services, regardless of the technology used to make and transmit the 911 call. The legislature also finds that it is in the best public interest to ensure that there is adequate ongoing funding to support enhanced 911 service.

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(2) The legislature further finds that some internet protocol-1 enabled voice providers already meet the definition of a local exchange 2 company that provides switched access lines, resulting in these 3 providers having been responsible for collecting taxes under chapter 4 82.14 RCW prior to the repeal of this tax under this act. Therefore, 5 6 it is the intent of the legislature to establish enhanced 911 service fees on a number of defined communications services, including, but not 7 limited to, internet protocol-enabled voice services to ensure that all 8 providers of internet protocol-enabled voice services will be 9 responsible for collecting the enhanced 911 service fees imposed under 10 11 this act in a consistent manner.

NEW SECTION. Sec. 2. The legislature finds that the state and counties should be provided with revenue sources to fund enhanced 911 emergency communications service throughout the state on a countywide or multicounty basis. The legislature further finds that the most efficient and appropriate method of deriving revenues for this purpose is to impose enhanced 911 service fees on wireline, wireless, internet protocol-enabled voice, and other communications services capable of transmitting voice or data to 911.

20 **Sec. 3.** RCW 38.52.510 and 1991 c 54 s 3 are each amended to read 21 as follows:

((By December 31, 1998,)) <u>Each</u> county, singly or in combination with one or more adjacent counties, shall implement ((district-wide,)) countywide((-)) or multicounty-wide enhanced 911 emergency communications systems so that enhanced 911 is available throughout the The county shall provide funding for the enhanced 911 communication system in the county ((or district)) in an amount equal to the amount ((the maximum tax under RCW 82.14B.030(1))) the enhanced 911 service fees under section 11 of this act would generate in the county ((or district)) or the amount necessary to provide full funding of the ((system)) services in the county ((or district, whichever is less)). The state enhanced 911 coordination office established by RCW 38.52.520 shall assist and facilitate enhanced 911 implementation throughout the state.

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1 **Sec. 4.** RCW 38.52.520 and 1991 c 54 s 4 are each amended to read 2 as follows:

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A state enhanced 911 coordination office, headed by the state enhanced 911 coordinator, is established in the emergency management division of the department. Duties of the office shall include:

- (1) Coordinating and facilitating the implementation and operation of enhanced 911 emergency communications systems throughout the state;
- (2) Seeking advice and assistance from, and providing staff support for, the enhanced 911 advisory committee; and
- 10 (3) ((Recommending to the utilities and transportation commission
  11 by August 31st of each year the level of the state enhanced 911 excise
  12 tax for the following year)) Considering base needs of individual
  13 counties for specific assistance, specify rules defining the purposes
  14 for which available state enhanced 911 funding may be extended, with
  15 the advice and assistance of the enhanced 911 advisory committee.
- 16 **Sec. 5.** RCW 38.52.530 and 2006 c 210 s 1 are each amended to read 17 as follows:
  - (1) The enhanced 911 advisory committee is created to advise and assist the state enhanced 911 coordinator in coordinating and facilitating the implementation and operation of enhanced 911 throughout the state. The director shall appoint members of the committee who represent diverse geographical areas of the state and include state residents who are members of the national emergency number association, the ((associated)) association of communications officers Washington chapter, the Washington state fire chiefs association, the Washington association of sheriffs and police chiefs, the Washington state council of firefighters, the Washington state council of police officers, the Washington ambulance association, state fire protection policy board, the Washington fire association, the Washington commissioners state patrol, ((<del>the</del> association of Washington)) a representative of cities, the Washington state association of counties, the utilities and transportation commission or commission staff, a representative of a voice over internet protocol service company, and an equal number representatives of large and small local exchange telephone companies and large and small radio communications service companies offering commercial mobile radio service in the state.

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- Sec. 6. RCW 38.52.540 and 2002 c 371 s 905 and 2002 c 341 s 4 are each reenacted and amended to read as follows:
- 4 (1) The enhanced 911 account is created in the state treasury. All 5 receipts from the state enhanced 911 ((excise taxes imposed by RCW 82.14B.030)) service fees imposed under section 12 of this act shall be 6 7 deposited into the account. Moneys in the account shall be used only to support the statewide coordination and management of the enhanced 8 9 system, ((for the implementation of wireless enhanced 911 statewide,)) for the modernization and operation of enhanced 911 10 emergency communications service statewide, including all 11 12 communications services capable of transmitting voice or data to 911, 13 and to help supplement, within available funds, the operational costs of the system, including adequate funding of ((counties to enable 14 implementation of wireless enhanced 911 service and reimbursement of 15 16 radio communications service companies for costs incurred in providing 17 wireless enhanced 911 service pursuant to negotiated contracts between the counties or their agents and the radio communications service 18 companies)) counties' 911 operational costs. 19
  - by RCW 82.14B.030(3) shall)) service fee imposed under section 12 of this act may not be distributed to any county that has not imposed the ((maximum county enhanced 911 tax allowed under RCW 82.14B.030(1). Funds generated by the enhanced 911 excise tax imposed by RCW 82.14B.030(4) shall not be distributed to any county that has not imposed the maximum county enhanced 911 tax allowed under RCW 82.14B.030(2))) county enhanced 911 tax allowed under RCW 82.14B.030(2))) county enhanced 911 service fee allowed under section 11 of this act.
  - (3) The state enhanced 911 coordinator, with the advice and assistance of the enhanced 911 advisory committee, is authorized to enter into statewide agreements to improve the efficiency of enhanced 911 services for all counties and shall specify by rule the additional purposes for which moneys, if available, may be expended from this account.
- 35 ((<del>(4)</del> During the 2001-2003 fiscal biennium, the legislature may 36 transfer from the enhanced 911 account to the state general fund such 37 amounts as reflect the excess fund balance of the account.))

**Sec. 7.** RCW 38.52.545 and 2001 c 128 s 3 are each amended to read 2 as follows:

In specifying rules defining the purposes for which available <u>state enhanced 911</u> moneys may be expended, the state enhanced 911 coordinator, with the advice and assistance of the enhanced 911 advisory committee, shall consider base needs of individual counties for specific assistance. Priorities for available enhanced 911 funding are as follows: (1) To assure that 911 dialing is operational statewide; (2) to assist counties as necessary to assure that they can achieve a basic service level for 911 operations; and (3) to assist counties as practicable to acquire items of a capital nature appropriate to ((increasing)) modernize 911 systems and increase 911 effectiveness.

**Sec. 8.** RCW 38.52.550 and 2002 c 341 s 5 are each amended to read as follows:

A telecommunications company, ((or)) radio communications service company, ((providing emergency communications systems or services)) internet protocol-enabled voice service provider, and providers of other communications services capable of transmitting voice or data to enhanced 911 emergency communications service or a business or individual providing database information to enhanced 911 emergency communication ((system)) service personnel shall not be liable for civil damages caused by an act or omission of the company, business, or individual in the:

- (1) Good faith release of information not in the public record, including unpublished or unlisted subscriber information to emergency service providers responding to calls placed to ((a 911 or)) enhanced 911 emergency service; or
- (2) Design, development, installation, maintenance, or provision of consolidated ((911)) or enhanced 911 emergency communication systems or services other than an act or omission constituting gross negligence or wanton or willful misconduct.
- NEW SECTION. Sec. 9. The state enhanced 911 coordinator, with the advice and assistance of the enhanced 911 advisory committee, shall set nondiscriminatory, uniform technical and operational standards consistent with the rules of the federal communications commission for

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the transmission of 911 calls from radio communications service companies, internet protocol-enabled voice service providers, and providers of other communications services capable of transmitting voice or data to enhanced 911 emergency communications service. standards must not exceed the requirements set by the federal communications commission. The authority given to the state enhanced 911 coordinator in this section is limited to setting standards as set forth in this section and does not constitute authority to regulate radio communications service companies or internet protocol-enabled voice service providers or other providers capable of transmitting voice or data to enhanced 911 emergency communications. 

NEW SECTION. **Sec. 10.** For the purposes of sections 11 through 19 of this act, the following definitions apply:

(1) "Department" means the department of revenue.

- (2) "Enhanced 911 emergency communications service" means a public communications access system consisting of a network, database, and onpremises equipment that is accessed by dialing or accessing 911 and that enables reporting police, fire, medical, or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 voice or data to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 calls at the appropriate public safety answering point. "Enhanced 911 emergency communications service" includes the modernization to next generation 911 systems.
- (3) "Switched access line" means the telephone service line which connects a subscriber's main telephone(s) or equivalent main telephone(s) to the local exchange company's switching office.
- 29 (4) "Local exchange company" has the meaning ascribed to it in RCW 30 80.04.010.
  - (5) "Radio access line" means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include, but are not limited to, radio-telephone communications lines used in cellular telephone service, personal communications services, and network radio access lines, or their functional and competitive equivalent. Radio access lines do not

include lines that provide access to one-way signaling service, such as paging service, or to communications channels suitable only for data transmission, or to nonlocal radio access line service, such as wireless roaming service, or to a private telecommunications system.

- (6) "Radio communications service company" has the meaning ascribed to it in RCW 80.04.010, except that it does not include radio paging providers. It does include those persons or entities that provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332(d)(1), and both facilities-based and nonfacilities-based resellers.
- 10 (7) "Private telecommunications system" has the meaning ascribed to 11 it in RCW 80.04.010.
  - (8) "Subscriber" means the retail purchaser of telecommunications service or a competitive telephone service.
  - (9) "Telecommunications service" and "competitive telephone service" each have the meaning ascribed to those terms in RCW 82.04.065.
    - (10) "Place of primary use" means the street address representative of where the subscriber's use of a communications service primarily occurs, which must be: (a) The residential street address or the primarily business street address of the subscriber; and (b) within the licensed area of the home service provider if applicable.
    - (11) "Communications service" means any service that: (a) Uses telephone numbers or internet protocol addresses or their functional equivalents or successors; (b) is capable of accessing, connecting with, or interfacing with the enhanced 911 emergency communications service by dialing, initializing, or otherwise activating the enhanced 911 emergency communications service regardless of the transmission medium or technology employed; and (c) provides or enables real-time or interactive communications. "Communications service" includes but is not limited to any telecommunications service that involves the provision of switched access lines, radio access lines, or internet protocol-enabled voice.
  - (12) "Communications service provider" means any entity that provides communications service including, but not limited to, local exchange companies, radio communications service companies, and internet protocol-enabled voice providers.
    - (13) "Internet protocol-enabled voice" has the same meaning as

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- 1 "interconnected VoIP services" provided by the federal communications 2 commission in 47 C.F.R. Sec. 64.601.
- 3 (14) "Person" has the same meaning as provided in RCW 82.04.030.

- NEW SECTION. Sec. 11. (1) Effective January 1, 2010, the legislative authority of a county may impose an enhanced 911 service fee on the use of telecommunications and communications service to switched access lines, radio access lines, internet protocol-enabled voice or data services or other communications services capable of transmitting voice or data to 911. The service provider shall use the place of primary use of the subscriber to determine which county's fee applies to the service provided to the subscriber. The county enhanced 911 service fee, if imposed, shall be:
- (a) For the period beginning January 1, 2010, and extending through December 31, 2011, the amount of the fee imposed shall be ninety cents per month for each subscriber with active service;
- (b) For the period beginning January 1, 2012, and extending through December 31, 2013, the amount of the fee imposed shall be one dollar and twenty cents per month for each subscriber with active service; and
- (c) For the period beginning January 1, 2014, the amount of the fee imposed shall be one dollar and fifty cents per month for each subscriber with active service.
- (2) The department shall administer any enhanced 911 service fee imposed by counties. By November 1, 2009, each county imposing the fee with an effective date of January 1, 2010, must contract with the department for the administration of the fee. The department may charge an administrative fee for revenues to cover the cost of administering the county 911 service fee.
- (3) Communications service providers must collect the fee imposed by a county from the persons subscribing to the service provided by the communications service provider and shall remit the collected fees to the department in the form, manner, and frequency that the department prescribes.
- 33 (4) Chapter 82.32 RCW applies to the administration, collection, 34 and enforcement of the county enhanced 911 service fees.
- NEW SECTION. Sec. 12. (1) A state enhanced 911 service fee is imposed on telecommunications and communications service to switched

access lines, radio access lines, internet protocol-enabled voice services, and other communications services capable of transmitting voice or data to 911 in the state. The amount of the fee shall be twenty-five cents per month for each switched access line, radio access line, internet protocol-enabled voice services, or other communications services capable of transmitting voice or data to 911 with active service during the month.

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- (2) The state enhanced 911 service fee and the county enhanced 911 service fee must be collected from the subscriber by the communications service provider for telecommunications or communications services, including but not limited to switched access lines, radio access lines, internet protocol-enabled voice services, and all other communications services capable of transmitting voice or data to 911. If the communications service provider provides a billing statement to the subscriber, any service fee imposed by a county and the state must be separately stated on the billing statement sent to the subscriber.
- 17 (3) Chapter 82.32 RCW applies to the administration, collection, 18 and enforcement of the state enhanced 911 service fee.

Sec. 13. (1) The state and county enhanced 911 NEW SECTION. service fees imposed by this chapter must be paid by the subscriber to the local exchange company providing the switched access line, the radio communications company providing the radio access line, the internet protocol-enabled voice service provider providing internet protocol-enabled voice service, or the other communications service provider providing other communications service capable of accessing and transmitting voice or data to 911. Each local exchange company, radio communications service company, internet protocol-enabled voice service provider, and other communications service provider must collect from the subscriber the full amount of the service fees payable. The state and county enhanced 911 service fees required by this chapter to be collected by the local exchange company, the radio communications service company, the internet protocol-enabled voice service provider, or other communications service provider are deemed to be held in trust by the local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider until paid to the department. Any local exchange company, radio communications service company,

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internet protocol-enabled voice service provider, or other communications service provider that appropriates or converts the fees collected to its own use or to any use other than the payment of the fees to the extent that the money collected is not available for payment on the due date as prescribed in this chapter is guilty of a gross misdemeanor.

- (2) If any local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider fails to collect the state or county enhanced 911 service fees or, after collecting the fees, fails to pay it to the department in the manner prescribed by chapter 82.32 RCW, whether such failure is the result of its own act or the result of acts or conditions beyond its control, the local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider is personally liable to the state for the amount of the fees.
- (3) The amount of the state or county enhanced 911 service fees, until paid by the subscriber to the local exchange company, the radio communications service company, the internet protocol-enabled voice service provider, or other communications service provider or to the department, constitutes a debt from the subscriber to the local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider. Any local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider that fails or refuses to collect the state or county enhanced 911 service fees as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any subscriber who refuses to pay any fee due under this chapter is guilty of a misdemeanor.
- (4) If a subscriber has failed to pay to the local exchange company, radio communications service company, internet protocolenabled voice service provider, or other communications service provider the state or county enhanced 911 service fee authorized by this chapter and the local exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications service provider has not paid the amount of the state or county enhanced 911 service fees to the department, the

- department may, in its discretion, proceed directly against the 1 2 subscriber for collection of the state or county enhanced 911 service fees, in which case a penalty of ten percent may be added to the amount 3 4 of the fees for failure of the subscriber to pay the fees to the local 5 exchange company, radio communications service company, internet protocol-enabled voice service provider, or other communications 6 7 service provider regardless of when the fees are collected by the 8 department.
- 9 <u>NEW SECTION.</u> **Sec. 14.** The department may adopt any administrative 10 rules necessary to enforce and administer the state and county enhanced 11 911 service fees imposed by this chapter.
- NEW SECTION. **Sec. 15.** The proceeds of any county enhanced 911 service fees collected under this chapter shall be used by the county only for enhanced 911 emergency communications services.
- NEW SECTION. Sec. 16. A county legislative authority must establish by ordinance all necessary and appropriate procedures for the acceptance of the county enhanced 911 service fees by the department.
- NEW SECTION. Sec. 17. The state and county enhanced 911 service fees authorized by this chapter do not apply to any activity that the state or county is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States.

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NEW SECTION. Sec. 18. (1) Upon termination, dissolution, or abandonment of a corporate or limited liability company business, any officer, member, manager, or other person having control or supervision of state or county enhanced 911 service fee funds collected and held in trust under sections 11, 12, and 13 of this act, or who is charged with the responsibility for the filing of returns or the payment of state or county enhanced 911 service fee funds collected and held in trust under sections 11, 12, and 13 of this act, is personally liable for any unpaid service fees and interest and penalties on those service fees, if such officer or other person willfully fails to pay or to cause to be paid any state or county enhanced 911 service fees due from the corporation under this chapter. For purposes of this subsection

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"willfully fails to pay or to cause to be paid" means that the failure was the result of an intentional, conscious, and voluntary course of action.

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- (2) The officer, member, manager, or other person is liable only for service fees collected that became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation described in subsection (1) of this section, plus interest and penalties on those service fees.
- 9 (3) Any person having been issued a notice of assessment under this 10 section is entitled to the appeal procedures under chapter 82.32 RCW.
- 11 (4) This section does not relieve the corporation or limited 12 liability company of other tax liabilities or otherwise impair other 13 tax collection remedies afforded by law.
- 14 (5) Collection authority and procedures prescribed in chapter 82.32 15 RCW apply to collections under this section.
- 16 Sec. 19. RCW 43.84.092 and 2008 c 128 s 19 and 2008 c 106 s 4 are each reenacted and amended to read as follows:
  - (1) All earnings of investments of surplus balances in the state treasury shall be deposited to the treasury income account, which account is hereby established in the state treasury.
  - (2) The treasury income account shall be utilized to pay or receive funds associated with federal programs as required by the federal cash management improvement act of 1990. The treasury income account is subject in all respects to chapter 43.88 RCW, but no appropriation is required for refunds or allocations of interest earnings required by the cash management improvement act. Refunds of interest to the federal treasury required under the cash management improvement act fall under RCW 43.88.180 and shall not require appropriation. office of financial management shall determine the amounts due to or from the federal government pursuant to the cash management improvement The office of financial management may direct transfers of funds between accounts as deemed necessary to implement the provisions of the cash management improvement act, and this subsection. allocations shall occur prior to the distributions of earnings set forth in subsection (4) of this section.
  - (3) Except for the provisions of RCW 43.84.160, the treasury income account may be utilized for the payment of purchased banking services

on behalf of treasury funds including, but not limited to, depository, safekeeping, and disbursement functions for the state treasury and affected state agencies. The treasury income account is subject in all respects to chapter 43.88 RCW, but no appropriation is required for payments to financial institutions. Payments shall occur prior to distribution of earnings set forth in subsection (4) of this section.

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

The following accounts and funds shall receive their proportionate share of earnings based upon each account's and fund's average daily balance for the period: The aeronautics account, the aircraft search and rescue account, the budget stabilization account, the capitol building construction account, the Cedar River channel construction and operation account, the Central Washington University capital projects account, the charitable, educational, penal and institutions account, the cleanup settlement account, the Columbia river basin water supply development account, the common school construction fund, the county arterial preservation account, the county criminal justice assistance account, the county sales and use tax equalization account, the data processing building construction account, the deferred compensation administrative account, the deferred compensation principal account, the department of licensing services account, the department of retirement systems expense account, the developmental disabilities community trust account, the drinking water assistance account, the drinking water assistance administrative account, the drinking water assistance repayment account, the Eastern Washington University capital projects account, the education construction fund, the education legacy trust account, the election account, the energy freedom account, the enhanced 911 account, the essential rail assistance account, The Evergreen State College capital projects account, the federal forest revolving account, the ferry bond retirement fund, the freight congestion relief account, the freight mobility investment account, the freight mobility multimodal account, the grade crossing protective fund, the health services account, the public health services account, the health system capacity account, the personal health services account, the high capacity transportation

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account, the state higher education construction account, the higher 1 2 education construction account, the highway bond retirement fund, the highway infrastructure account, the highway safety account, the high 3 4 occupancy toll lanes operations account, the industrial insurance premium refund account, the judges' retirement account, the judicial 5 6 retirement administrative account, the judicial retirement principal 7 account, the local leasehold excise tax account, the local real estate 8 excise tax account, the local sales and use tax account, the medical 9 aid account, the mobile home park relocation fund, the motor vehicle the motorcycle safety education account, the 10 11 transportation account, the municipal criminal justice assistance 12 account, the municipal sales and use tax equalization account, the 13 natural resources deposit account, the oyster reserve land account, the 14 pension funding stabilization account, the perpetual surveillance and 15 maintenance account, the public employees' retirement system plan 1 account, the public employees' retirement system combined plan 2 and 16 17 plan 3 account, the public facilities construction loan revolving 18 account beginning July 1, 2004, the public health supplemental account, 19 the public transportation systems account, the public works assistance account, the Puget Sound capital construction account, the Puget Sound 20 21 ferry operations account, the Puyallup tribal settlement account, the 22 real estate appraiser commission account, the recreational vehicle 23 account, the regional mobility grant program account, the resource 24 management cost account, the rural arterial trust account, the rural Washington loan fund, the safety and education account, the site 25 26 closure account, the small city pavement and sidewalk account, the 27 special category C account, the special wildlife account, the state employees' insurance account, the state employees' insurance reserve 28 29 account, the state investment board expense account, the state 30 investment board commingled trust fund accounts, the state patrol highway account, the supplemental pension account, the Tacoma Narrows 31 32 toll bridge account, the teachers' retirement system plan 1 account, 33 the teachers' retirement system combined plan 2 and plan 3 account, the tobacco prevention and control account, the tobacco settlement account, 34 35 the transportation 2003 account (nickel account), the transportation 36 equipment fund, the transportation fund, the transportation improvement 37 account, the transportation improvement board bond retirement account, 38 the transportation infrastructure account, the transportation

partnership account, the traumatic brain injury account, the tuition 1 2 recovery trust fund, the University of Washington bond retirement fund, 3 the University of Washington building account, the urban arterial trust 4 account, the volunteer firefighters' and reserve officers' relief and pension principal fund, the volunteer firefighters' and reserve 5 6 officers' administrative fund, the Washington fruit express account, 7 the Washington judicial retirement system account, the Washington law 8 enforcement officers' and firefighters' system plan 1 retirement 9 account, the Washington law enforcement officers' and firefighters' 10 system plan 2 retirement account, the Washington public safety employees' plan 2 retirement account, the Washington school employees' 11 12 retirement system combined plan 2 and 3 account, the Washington state 13 health insurance pool account, the Washington state patrol retirement 14 account, the Washington State University building account, the 15 Washington State University bond retirement fund, the water pollution control revolving fund, and the Western Washington University capital 16 17 projects account. Earnings derived from investing balances of the 18 agricultural permanent fund, the normal school permanent fund, the 19 permanent common school fund, the scientific permanent fund, and the 20 state university permanent fund shall be allocated to their respective 21 beneficiary accounts. All earnings to be distributed under this 22 subsection (4)(a) shall first be reduced by the allocation to the state 23 treasurer's service fund pursuant to RCW 43.08.190.

24 (5) In conformance with Article II, section 37 of the state 25 Constitution, no treasury accounts or funds shall be allocated earnings 26 without the specific affirmative directive of this section.

NEW SECTION. Sec. 20. The following acts or parts of acts, as now existing or hereafter amended, are each repealed, effective January 1, 2010:

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- (1) RCW 82.14B.010 (Findings) and 1991 c 54 s 9 & 1981 c 160 s 1;
- (2) RCW 82.14B.030 (County enhanced 911 excise tax on use of switched access lines and radio access lines authorized--Amount--State enhanced 911 excise tax--Amount.) and 2007 c 54 s 17 & 2007 c 6 s 1024;
- 34 (3) RCW 82.14B.040 (Collection of tax) and 2002 c 341 s 9, 1998 c 304 s 4, 1994 c 96 s 4, 1991 c 54 s 12, & 1981 c 160 s 4;
- 36 (4) RCW 82.14B.042 (Payment and collection of taxes--Penalties for violations) and 2002 c 341 s 10, 2000 c 106 s 2, & 1998 c 304 s 9;

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- 1 (5) RCW 82.14B.050 (Use of proceeds) and 1981 c 160 s 5;
- 2 (6) RCW 82.14B.060 (Administration and collection by county--3 Ordinance) and 1998 c 304 s 5 & 1981 c 160 s 6;
- 4 (7) RCW 82.14B.061 (Administration by department--Extending reporting periods) and 2002 c 341 s 11, 2000 c 106 s 3, & 1998 c 304 s 6;
- 7 (8) RCW 82.14B.070 (Emergency service communication districts--8 Authorized--Consolidation--Dissolution) and 1994 c 54 s 1 & 1987 c 17 9 s 1;
- 10 (9) RCW 82.14B.090 (Emergency service communication districts-11 Emergency service communication system--Financing--Excise tax) and 1991
  12 c 54 s 13 & 1987 c 17 s 3;
- 13 (10) RCW 82.14B.100 (Emergency service communication districts-14 Application of RCW 82.14B.040 through 82.14B.060) and 1991 c 54 s 14 &
  15 1987 c 17 s 4;
- 16 (11) RCW 82.14B.150 (Filing of tax returns--Credit or refund for bad debts) and 2004 c 153 s 309 & 1998 c 304 s 7;
- 18 (12) RCW 82.14B.160 (Exemption--Activities immune from taxation 19 under constitutions) and 1998 c 304 s 8;
- 20 (13) RCW 82.14B.200 (Burden of proof that sale is not to subscriber--Effect of resale certificate--Liability if no retail certificate--Penalties--Exceptions) and 2002 c 341 s 12 & 1998 c 304 s 10; and
- 24 (14) RCW 82.14B.210 (Personal liability upon termination, 25 dissolution, or abandonment of business--Exemptions--Notice--26 Applicability--Collections) and 1998 c 304 s 11.
- NEW SECTION. Sec. 21. 2007 c 6 s 1707 (uncodified) is repealed.
- NEW SECTION. Sec. 22. Sections 10 through 18 of this act are each added to chapter 38.52 RCW.
- NEW SECTION. Sec. 23. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 24. The repeals in section 20 of this act do not affect any existing right acquired or liability or obligation incurred under the statutes repealed or under any rule or order adopted under those statutes, nor do they affect any proceeding instituted under them.

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