

**RCW 82.14B.063 Administration and collection by department—  
County 911 excise tax account created.** (1) Counties imposing the 911 excise tax under RCW 82.14B.030 must contract with the department for the administration and collection of the tax. The department may deduct a percentage amount, as provided by contract, of no more than two percent of the 911 excise taxes collected to cover administration and collection expenses incurred by the department. If a county imposes a 911 excise tax with an effective date of January 1, 2011, the county must contract with the department for the administration and collection of the tax by October 15, 2010.

(2) The remainder of any portion of the county 911 excise tax under RCW 82.14B.030 that is collected by the department must be deposited in the county 911 excise tax account hereby created in the custody of the state treasurer. Expenditures from the account may be used only for distribution to counties imposing the 911 excise tax. Only the director of the department or his or her designee may authorize expenditures from the account. The account is not subject to allotment procedures under chapter 43.88 RCW, and an appropriation is not required for expenditures. [2022 c 203 s 27; 2010 1st sp.s. c 19 s 4.]

**Modernization of statewide 911 emergency communications system—  
2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.