

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WA

ORDINANCE NO. 160

AN ORDINANCE IMPOSING AN EXCISE TAX ON THE USE OF SWITCHED ACCESS,  
VOICE OVER INTERNET, AND RADIO ACCESS LINES; AND  
REPEALING ORDINANCE NOS. 123, 144, AND 144A

WHEREAS, the Washington State Legislature passed Chapter 19, Laws of 2010 1<sup>st</sup> Special Session, entitled ENHANCED 911 EMERGENCY COMMUNICATIONS SERVICES and;

WHEREAS, the Washington State Legislature found that state and counties should be provided with a revenue source to fund enhance 911 emergency communications systems, and;

WHEREAS, the Washington State Legislature further found that the county legislative authority must establish by ordinance all necessary and appropriate procedures for the administration of the county enhanced 911 excise tax, and;

WHEREAS, the Revised Code of Washington 38.52 provides for administration of state 911 funds through the WA State Enhanced 911 Coordination Office and;

WHEREAS, the Washington State Enhanced 911 Coordination Office has established policy in which a county must impose the maximum tax in order to be eligible for financial assistance from the WA State 911 Fund; now therefore

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PACIFIC COUNTY, WASHINGTON THAT THE FOLLOWING IS HEREBY ADOPTED:

DEFINITIONS

The definitions contained in Section 2, Chapter 19, Washington State Laws of 2010 1st Special Session, of the terms "emergency services communication system," "enhanced 911 emergency communications system," "interconnected voice over internet protocol service," "interconnected voice over internet protocol service line," "switched access line," "local exchange company," "radio access line," "radio communications service company," "private telecommunications system," "subscriber," and "place of primary use," are adopted by reference for the purposes of this ordinance.

SECTION 1 TAX LEVIED

1. There is hereby imposed a County enhanced 911 excise tax of 70 cents on the use of all taxable switched access lines in Pacific County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session of the State of Washington.
2. There is hereby imposed a County enhanced 911 excise tax of 70 cents on the use of each radio access line whose place of primary use is located within Pacific County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session of the State of Washington.

3. There is hereby imposed a County enhanced 911 excise tax of 70 cents on the use of each interconnected voice over internet protocol service line whose place of primary use is located within Pacific County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session of the State of Washington.

#### SECTION 2 USE OF PROCEEDS

The proceeds of this tax shall be used to assist in financing enhanced 911 for the citizens of Pacific County.

#### SECTION 3 PURPOSES ENUMERATED

All taxes levied herein shall be placed in the account created (Fund #160) known as the Enhanced 911-Utility Tax and utilized for the purpose of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, repair maintenance, or operation of enhanced 911 for the citizens of Pacific County.

#### SECTION 4 REMITTANCE AND DEPOSIT OF TAXES

Pacific County will contract with the Washington State Department of Revenue for the administration and collection of the excise tax as prescribed in Section 4, Chapter 19, Laws of 2010 1st Special Session of the State of Washington.

#### SECTION 5 EFFECTIVE DATE OF TAX – NOTICE TO COMMUNICATIONS SERVICE COMPANIES

The effective date of the tax herein imposed is January 1, 2011 and notice of the tax shall be provided by Pacific County to all radio communications service companies, local exchange companies, and companies providing interconnected voice over internet protocol service at least sixty days in advance of the date on which the first payment is due.

#### SECTION 7 SEVERABILITY

If any section, subsection, clause, phrase, or word in this ordinance or any provision adopted by reference herein is for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or any provision adopted by reference herein.

#### SECTION 8 REPEAL OF PRIOR ORDINANCES

Ordinance Nos. 123, 144 and 144A are hereby repealed.

PASSED by the Board of Pacific County Commissioners meeting in regular session at South Bend, Washington, by the following vote, then signed by its membership and attested to by its Clerk in authorization of such passage the 28<sup>th</sup> day of September, 2010.

3 AYE; 0 NAY; 0 ABSTAIN; 0 ABSENT

APPROVED AS TO FORM:

David Burke  
David Burke  
Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

Jon C. Kaino  
Jon C. Kaino, Chairman

Norman B. Cuffel  
Norman B. Cuffel, Commissioner

Clay Harwood  
Clay Harwood, Commissioner

ATTEST:

Marie Guernsey  
Marie Guernsey  
Deputy Clerk of the Board