ORDINANCE NO. 144

AN ORDINANCE IMPOSING AN EXCISE TAX ON THE USE OF RADIO ACCESS LINES.

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

SECTION 1. RADIO ACCESS EXCISE TAX

1. Pursuant to Chapter 82.14B RCW, there is hereby levied an excise tax of twenty-five (25) cents per month on each radio access line, as defined in RCW 82.14.B.020(5), for which the address of the end user set forth in the records of the radio communications service company providing such radio access line is located in Pacific County, to assist in financing enhanced 911 for the citizens of Pacific County.

2. Taxes imposed under this section shall be collected from the user by the radio communications service company, as defined in RCW 82.14B.020(6) and 80.04.010, providing the radio access line. The radio communications service company shall state the amount of tax separately on the billing statement which is sent to the user.

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 as defined in RCW 82.14B.020(1).

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, including reimbursement to the radio communications service companies for actual costs of administration and collection of the tax imposed.

SECTION 4. REMITTANCE AND DEPOSIT OF TAXES

1. Radio communications service companies shall remit all taxes collected within thirty (30) days following the collection month to the Pacific County Treasurer.

2. The Treasurer shall deposit said taxes received from the radio communications service company in the special account referenced in Section 3 above.

SECTION 5. EFFECTIVE DATE OF TAX -- NOTICE TO RADIO COMMUNICATIONS SERVICE COMPANIES

The effective date of the tax herein imposed shall be May 1, 1996 and notice of the tax shall be provided by Pacific County to all radio communications service companies serving in the County at least sixty (60) days in advance of the date on which the first payment is due.

SECTION 6. REFUND MECHANISM

In the event that the tax or any portion thereof imposed by Section 1 is ordered to be refunded by final judgment of a court of record, the County shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit, to each end user who paid the tax for which refund was ordered, the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with exercise of due diligence within three (3) months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the County, together with the last known name and address of each person entitled, thereto, and the portion to which each is entitled.

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.

PASSED BY THE BOARD OF COUNTY COMMISSIONERS on this 20th day of February, 1996, and signed in authentication of its passage this 20th day of February, 1996.

BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON

Pat Hamilton

Pat Hamilton, Chairperson

Robert M. Wilson

Robert M. Wilson, Commissioner

Jon C. Kaino Jr.

Jon C. Kaino, Jr., Commissioner

ATTEST:

Kathy Noren

Kathy Noren, Clerk of the Board