

9/21/94

Introduced by: RON SIMS

Proposed No.: 94 - 567

ORDINANCE NO. **11589**

AN ORDINANCE establishing an excise tax on radio access lines in King County for the continuing operation of an Enhanced 911 emergency telephone system; providing procedures for the collection and administration of said tax; amending Ordinance 6875, Sections 1, 2, and 4, and K.C.C. 4.34.010, 4.34.020, and 4.34.040; repealing Ordinance 10195, Section 1 and K.C.C. 4.34.060; and adding new sections to K.C.C. 4.34.

PREAMBLE:

King County's Enhanced 911 system is currently funded with revenue from a county excise tax on telephone access lines, or switched access lines. Wireless telecommunications systems, including cellular communications, do not use switched access lines and therefore are not subject to the current excise tax. The volume of 911 calls by users of wireless telecommunications systems has increased in recent years and has a significant impact on the Enhanced 911 system, yet the system is funded solely by switched access line users. In addition, wireless telecommunications systems are expected to become more prevalent in the near future and are expected to replace switched access lines in many cases.

It is critical to the health, safety and welfare of the citizens of King County to impose a 911 excise tax on radio access lines to ensure the continued funding of our enhanced 911 system as funding from telephone access lines diminishes.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6875, Section 1 and K.C.C. 4.34.010 are hereby amended to read as follows: "A. There is hereby levied an excise tax on the use of all taxable ~~((telephone))~~ switched access lines in King County, as authorized by Laws of ~~((1981, ch. 160, Sec. 3))~~ 1991, ch. 54, sec. 11, and RCW 82.14B.030 ~~((, and pursuant to Ordinance 5680 and the approval of the voters of King County in November 1981))~~.

B. There is hereby levied an excise tax on each radio access line, for which the address of the end user set forth in the records of the radio communications service company providing such radio access lines is located in King County, as authorized by Laws of 1991, ch. 54, sec. 11, and RCW 82.14B.030."

SECTION 2. Ordinance 6875, Section 2 and K.C.C. 4.34.020 are hereby amended to read as follows: "A. The rate of the tax imposed by K.C.C. 4.34.010 A. shall be thirty-five cents per month per ~~((telephone))~~ switched access line.

1 B. The rate of the tax imposed by K.C.C. 4.34.010 B. shall be twenty-five cents
2 per month per radio access line."

3 SECTION 3. Ordinance 6875, Section 4 and K.C.C. 4.34.040 are hereby
4 amended to read as follows: "The executive shall administer and collect the tax consistent
5 with procedures approved in Ordinance 6507. The tax imposed by this chapter shall be
6 collected from the end user by the telephone company providing the access line and by the
7 radio communications service company providing the radio access line, and the due date
8 for remittance of the tax collected shall be thirty days following the collection month.
9 Telephone companies collecting the tax shall be reimbursed for the actual costs of
10 administration and collection of the tax."

11 NEW SECTION, SECTION 4. In the event that the tax or any portion thereof
12 imposed by Section 1 B. is ordered to be refunded by final judgment of a court of record,
13 the county shall, upon presentation of a certified copy of the final judgment, pay to each
14 radio communications service company the portion of the ordered refund attributable to
15 tax collected by the company, in trust for the benefit of end users from whom the tax was
16 collected. Each company is required to promptly remit to each end user who paid tax for
17 which refund is ordered the duly allocable portion of the refund held in trust. To the
18 extent end users entitled to refund cannot be identified or located by the company with
19 exercise of due diligence within three (3) months of the date refund is received in trust by
20 the company, the company shall return the undistributed trust funds and accumulations to
21 the county, together with the last known name and address of each person entitled thereto,
22 and the portion to which each is entitled.

23 SECTION 5. Ordinance 10195, Section 1 and K.C.C. 4.34.060 are each
24 repealed.

25 NEW SECTION, SECTION 6. A. The excise tax on the use of switched access
26 lines in an amount not exceeding fifty cents per month for each switched access line for
27 the purpose of funding an enhanced 911 telephone system shall be effective from and after
28 January 1, 1992.

29 B. The excise tax on the use of radio access lines in an amount not exceeding
30 twenty-five cents per month for each radio access line for the purpose of funding an

1 enhanced 911 telephone system shall be effective from and after seventy days after the
2 effective date of this ordinance.

3 SECTION 7. If any provision of this ordinance or its application to any person or
4 circumstances is held invalid, the remainder of this ordinance or the application of the
5 provisions to other persons or circumstances is not affected.

6 INTRODUCED AND READ for the first time this 28th day of November,
7 19 94.

8 PASSED by a vote of 13 to 0 this 12th day of December, 19 94.

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KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

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Kent Pullen
Chair

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ATTEST:

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Gerald A. Pater
Clerk of the Council

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APPROVED this 22nd day of December, 19 94.

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Ray Lohr
King County Executive