



# KING COUNTY

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

## Signature Report

November 5, 2013

Ordinance 17684

Proposed No. 2013-0432.1

Sponsors McDermott

1 AN ORDINANCE relating to the imposition of the excise  
2 tax on radio access lines in King County for the continued  
3 operations of an enhanced 911 emergency telephone  
4 system; and amending Ordinance 6875, Section 1, as  
5 amended, and K.C.C. 4A.510.200 and Ordinance 6875,  
6 Section 2, as amended, and K.C.C. 4A.510.210.

7 PREAMBLE:

8 King County imposes a county enhanced 911 excise tax as authorized by  
9 RCW 82.14B.030, including on the use of radio access lines. The  
10 Washington state Legislature passed Second Engrossed Second Substitute  
11 House Bill 1971, which became Chapter 8, Laws of Washington 2013 2nd  
12 Special Session, to amend certain statutes related to taxes and other  
13 charges on communications services, including RCW 82.14B.030. The  
14 amendments to RCW 82.14B.030 restructure the manner in which a  
15 county may impose an enhanced 911 excise tax on the use of radio access  
16 lines by consumers of prepaid wireless telecommunications service.

17 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

18 SECTION 1. Ordinance 6875, Section 1, as amended, and K.C.C. 4A.510.200

19 are hereby amended to read as follows:

20 A. There is hereby levied an excise tax on the use of all taxable switched access  
21 lines in King County, as authorized by RCW 82.14B.030.

22 B. There is hereby levied an excise tax on the use of each radio access line:

23 1. By subscribers whose place of primary use as set forth in the records of the  
24 radio communications service company providing such radio access lines is located  
25 within King County, as authorized by RCW 82.14B.030; and

26 2. By consumers whose retail transaction occurs within King County, as  
27 authorized by RCW 82.14B.030.

28 C. There is hereby levied an excise tax on the use of each interconnected voice  
29 over internet protocol service line whose place of primary use as set forth in the records  
30 of the company providing the interconnected voice over internet protocol service lines is  
31 located within King County, as authorized by RCW 82.14B.030.

32 SECTION 2. Ordinance 6875, Section 2, as amended, and K.C.C. 4A.510.210  
33 are hereby amended to read as follows:

34 A. The rate of the tax imposed by K.C.C. 4A.510.200.A shall be seventy cents  
35 per month per switched access line.

36 B. The rate of the tax imposed by K.C.C. 4A.510.200.B.1 shall be seventy cents  
37 per month per radio access line.

38 C. The rate of the tax imposed by K.C.C. 4A.510.200.B.2 shall be seventy cents  
39 per retail transaction as defined by RCW 82.14B.020.

40 D. The rate of the tax imposed by K.C.C. 4A.510.200.C shall be seventy cents  
41 per month per interconnected voice over internet protocol service line.

42 SECTION 3. This ordinance takes effect January 1, 2014.

43            SECTION 4. If any provision of this ordinance or its application to any person or  
44 circumstance is held invalid, the remainder of the ordinance or the application of the  
45 provision to other persons or circumstances is not affected.  
46


Ordinance 17684 was introduced on and passed by the Metropolitan King County Council on 11/4/2013, by the following vote:

Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague, Ms. Patterson, Ms. Lambert, Mr. Dunn, Mr. McDermott and Mr. Dembowski  
No: 0  
Excused: 0


KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Larry Gossett, Chair

ATTEST:

  
Anne Noris, Clerk of the Council

APPROVED this 14 day of November, 2013.

  
Dow Constantine, County Executive

RECEIVED  
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CLERK  
KING COUNTY COUNCIL

Attachments: None