

BOARD OF YAKIMA COUNTY COMMISSIONERS

ORDINANCE NO. 8-2011

AN ORDINANCE INCREASING THE EXCISE TAX ON SWITCHED ACCESS LINES AND RADIO ACCESS LINES AND IMPOSING AN EXCISE TAX ON INTERCONNECTED VOICE OVER INTERNET PROTOCOL SERVICE LINES FOR THE PURPOSE OF FUNDING ENHANCED 911 EMERGENCY COMMUNICATIONS; AMENDING SECTIONS 3.36.010, .020 AND .040 OF THE YAKIMA COUNTY CODE; REPEALING YAKIMA COUNTY CODE SECTIONS 3.36.050, .060 .070, .080, .090, .100, .110, .120, AND .125, AND ADDING NEW SECTIONS TO YAKIMA COUNTY CODE CHAPTER 3.36.

WHEREAS, emergency services communication systems are currently funded with revenue from state and local excise taxes imposed on the use of switched and radio access lines; and,

WHEREAS, Enhanced 911 (E-911) is a type of service that allows the caller's phone number and location to be automatically displayed at the public safety answering point; and,

WHEREAS, the 2010 legislature amended Ch. 82.14B RCW to allow county legislative authorities to increase the excise tax levy to \$0.70 on each switched access line and radio access line and to levy an excise tax on interconnected voice over internet protocol service lines in the same amount in order to fund enhanced 911 communication services; and,

WHEREAS, the Yakima County 911 Executive Board has requested that the Board of Yakima County Commissioners impose these additional excise taxes to fund enhanced 911 communication services; and,

WHEREAS, the Board of Yakima County Commissioners finds that the public interest requires the imposition of these increased tax levies; now, therefore,

BE IT ORDAINED, by the Board of Yakima County Commissioners that Chapter 3.36 of the Yakima County Code is hereby amended to read as follows:

Section 1. Subsection 3.36.010 of the Yakima County Code is hereby amended to read as follows:

3.36.010 Definitions.

(1) The definitions contained in RCW Chapter 82.14B of the terms "emergency services communications system," "enhanced 911 emergency communication system," "interconnected voice over internet protocol service", "interconnected voice over internet protocol service line", "switched access line," "radio access line," "radio communications service company," "private telecommunication system," and "local exchange company", "subscriber", and "place of primary use" are hereby adopted by reference for the purposes of the ordinance codified in this chapter.

(2) ~~“Subscriber” means any individual person, estate, trust, partnership, association, company, corporation or other entity that contracts for and receives telephone services from a telephone company or end user of radio telephone communication services from a radio communication service company.~~

(3) ~~“Collection month” means the calendar month that the telephone company local exchange company or radio communication company bills the subscriber.~~ (4) ~~“Net collections” for any month means \$0.50 multiplied by the total number of telephone access lines and radio access lines provided by the company within Yakima County during that month minus (i) \$0.50 times the number of exempt access lines, as defined in this chapter, during that month, and (ii) \$0.50 times the number of service months for non-exempt access lines for which month the company has, (in the month preceding) remittances, canceled its own charges for service.~~

Section 2. Yakima County Code Subsection 3.36.020 is hereby amended as follows:

3.36.020 Tax levied.

Pursuant to RCW Chapter 82.14B there is hereby levied an excise tax in the amount of ~~\$0.50~~ \$0.70 per month on the use of each switched access line and ~~\$0.50~~ \$0.70 per month on the use of each radio access line by subscribers whose place of primary use is located within Yakima County. There is hereby levied an excise tax of \$0.70 per month on the use of each interconnected voice over internet protocol service line whose place of primary use is located within Yakima County. The amount of tax shall be uniform for each such access or service line. The tax shall be imposed on any subscriber having the use of the access or service line at the time of billing by the company.

Section 3. Subsection 3.36.040 of the Yakima County Code is hereby amended to read as follows:

3.36.040 Use of Proceeds.

The proceeds of any tax collected under this chapter shall be used on for the enhanced 911 emergency services communication system.

Section 4. A new section is added to Chapter 3.36 of the Yakima County Code to read as follows:

Tax Collection

Yakima County will contract with the Department of Revenue for the administration and collection of the excise tax as provided in Section 4, Chapter 19 Laws of 2010 1st Special Session, RCW82.14B.063.

Section 5.

Legislative Intent

The 9-1-1 Administration Board made the following commitments in requesting the additional excise taxes imposed by this ordinance: (1) An independent 9-1-1 communications organization will be created by December 31, 2012; (2) the agency will be relocated by December 31, 2013; and (3) all jurisdictions will be encouraged to consolidate their dispatch services into the independent agency by December 31, 2013. In adopting this ordinance, the Board of Yakima County Commissioners intends that these actions shall be taken by the 9-1-1 Administrative Board.

Section 6. A new section is added to Chapter 3.36 of the Yakima County Code to read as follows:

Effective Date


The additional tax imposed on switched access lines and radio access lines and the new tax imposed on interconnected voice over internet protocol service lines by this amendatory ordinance shall become effective on January 1, 2012.

Section 7. The following sections of Chapter 3.36 of the Yakima County Code are hereby repealed:

- 3.36.050
- 3.36.060
- 3.36.070
- 3.36.080
- 3.36.090
- 3.36.100
- 3.36.110
- 3.36.120
- 3.36.125

Adopted this 11 day of October, 2011.




Attest: Mandy Burkett,
Deputy Clerk of the Board

Excused

Kevin J. Bouchey, Chairman



J. Rand Elliott, Commissioner



Mike Leita, Commissioner

Constituting the Board of County Commissioners