

BOARD OF OKANOGAN COUNTY COMMISSIONERS'

ORDINANCE NO 2010-007

AN ORDINANCE AMENDING OKANOGAN COUNTY CODE CHAPTER 3.36, 911 EXCISE TAX

NOW THEREFOR BE IT ORDAINED BY THE BOARD OF OKANOGAN COUNTY COMMISSIONERS AS FOLLOWS:

The following sections of Okanogan County Code 3.36, last amended by Ordinance 2002-5, are hereby amended to read as follows:

**3.36.015 Definitions**

As used in this chapter:

A. ~~“Emergency services communication system” means a multicounty, county-wide, or districtwide radio or landline communications network, including an enhanced 911 telephone system, which provides rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire, medical, or other emergency services.~~

B. ~~“Enhanced 911 telephone system” means a public telephone system consisting of a network, database, and on-premises equipment that is accessed by dialing 911 and that enables reporting police, fire, medical, or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 calls to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 calls at the appropriate public safety point.~~

C. ~~“Switched access line” means the telephone service line which connects a subscriber’s main telephone(s) or equivalent main telephone(s) to the local exchange company’s switching office.~~

D. ~~“Local exchange company” has the meaning ascribed to it in RCW 80.40.010.~~

E. ~~“Radio access line” means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include, but are not limited to, radio-telephone communications lines used in cellular telephone service, personal communications services, and network radio access lines, or their functional and competitive equivalent. Radio access lines do not include lines that provide access to one-way signaling service, such as paging service, or to communications channels suitable only for data transmission, or to nonlocal radio access line service, such as wireless roaming service, or to a private telecommunications system.~~



F. ~~“Radio communications service company” has the meaning ascribed to it in RCW 80.04.010, except that it does not include radio paging providers. It does include those persons or entities that provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332(d)(1), and both facilities-based and nonfacilities-based resellers.~~

G. ~~“Private telecommunications system” has the meaning ascribed to it in RCW 80.04.010~~

H. ~~“Subscriber” means the retail purchaser of telephone service as telephone service is defined in RCW 82.04.065(3).~~

I. ~~“Place of primary use” has the meaning ascribed to it in the federal mobile telecommunications sourcing act, P.L. 106-252.~~

The definitions contained in Section 2, Chapter 19, 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.

### **3.36.020      Enhanced 911 line excise tax levy.**

A. ~~An enhanced 911 excise tax in the amount of \$0.50 per month for each telephone switched access line, as defined in this chapter, is imposed on each switched access line in the county.~~

B. ~~An enhanced 911 excise tax is hereby imposed on the use of radio access lines whose place of primary use is located within the county in the amount of \$0.50 per month for each radio access line, to assist in financing the Okanogan County enhanced 911 emergency response center.~~

C. ~~The county enhanced 911 tax on switched access lines shall be collected from the subscriber by the local exchange company providing the switched access line. The county 911 tax on radio access lines shall be collected from the subscriber by the radio communications service company providing the radio access line to the subscriber. The amount of the tax shall be stated separately on the billing statement which is sent to the subscriber.~~

A. There is hereby levied an increase in the excise tax from 50 cents per month to 70 cents per month on the use of each switched access lines in Okanogan County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.

B. There is hereby levied an increase in the excise tax from 50 cents per month to 70 cents per month on the use of each radio access line whose place of primary use is



located within Okanogan County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.

C. There is hereby levied an excise tax of 70 cents per month on the use of each interconnected voice of internet protocol service line whose place of primary use is located within Okanogan County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.

### **3.36.030 Use of proceeds.**

~~The proceeds of the 911 excise tax shall be used for any "enhanced 911 telephone communications system." as defined in RCW 82.14B.020(2), which system shall be implemented no later than December 31, 1998. All proceeds from said tax, with the exception of those from the 633, 634, 476 and 485 prefixes, will be used for county-wide implementation. Funds collected from these prefixes shall be used either for county-wide implementation or for a separate answering system, depending on the wishes of the communities represented by these prefixes.~~

### **3.36.050 Tax collection Remittance and deposit of taxes.**

A. ~~The due date for remittance to the county treasurer of all taxes collected shall be on or before the last day of the month following the month in which the tax liability accrues. Okanogan County must contract with the Department of Revenue for the administration and collection of the excise tax as proscribed in Section 4, Chapter 19, Laws of 2010 1st Special Session.~~

B. The treasurer shall deposit the taxes received distributed by the Department of Revenue under the contract in the special account created in OCC 3.36.040.

### **3.36.060 Effective date of tax – Notice to local exchange companies.**

A. ~~The effective date of the tax imposed by this chapter on switched access lines shall be September 1, 1992, and notice of the tax shall be provided by the county to all local exchange companies serving in the county at least 60 days in advance of the date on which the first payment is due.~~

B. ~~The effective date of the adjusted tax imposed by this chapter on radio access lines to \$0.50 per month shall be January 1, 2003. Radio communications service companies shall continue to collect the \$0.25 per month excise tax as imposed as of July 1, 1998, through December 31, 2002. The effective date of the additional \$0.25 per month increase shall then become effective January 1, 2003. Notice of the tax shall be provided by the county to all radio communications service companies serving in the county at least 60 days in advance of the date on which the first payment is due.~~

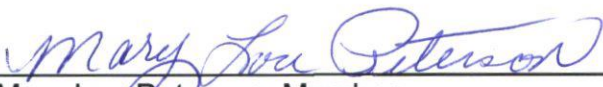
The effective date of the tax herein imposed is January 1, 2011 and notice of the tax shall be provided by Okanogan County to all radio communications service companies,

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.

**DATED** at Okanogan, Washington this 5<sup>th</sup> day of September, 2010.

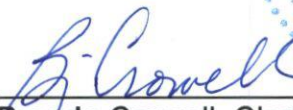
**BOARD OF COUNTY COMMISSIONERS  
OKANOGAN, WASHINGTON**

  
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\_\_\_\_\_  
Brenda Crowell, Clerk of the



**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Steve Bozarth, Civil Deputy Prosecuting Attorney