

BOARD OF OKANOGAN COUNTY COMMISSIONERS

ORDINANCE NO 2013 - 12

AN ORDINANCE AMENDING CHAPTER 3.36 OF THE OKANOGAN COUNTY CODE RELATING TO LOCAL 911 EXCISE TAXES

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

NOW, THEREFORE, BE IT ORDAINED:

SECTION 1. Okanogan County Code Section 3.36.015, last amended by Ordinance 2010-7 is amended to read:

~~The definitions contained in Section 102, 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 chapter.~~

Except where the context clearly indicates otherwise, the following terms used in this section apply throughout this chapter:

- 1) "Consumer" means a person who purchases a prepaid wireless telecommunications service in a retail transaction;
- 2) "Emergency services communication system" means a multicounty or county-wide communications network, including an enhanced 911 emergency communications system, which provides rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire, medical, or other emergency services;
- 3) "Enhanced 911 emergency communications system" means a public communications system consisting of a network, database, and on-premises equipment that is accessed by dialing or accessing 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 voice or data 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 voice or data at the appropriate public safety answering

point. "Enhanced 911 emergency communications system" includes the modernization to next generation 911 systems;

4) "Interconnected voice over internet protocol service" has the meaning ascribed to it in RCW 82.14B.020(3) RCW 82.14B.020(4);

5) "Interconnected voice over internet protocol service line" means an interconnected voice over internet protocol service that offers an active telephone number or successor dialing protocol assigned by a voice over internet protocol provider to a voice over internet protocol service customer that has inbound and outbound calling capability, which can directly access a public safety answering point when such a voice over internet protocol service customer has a place of primary use in the state;

6) "Local exchange company" has the meaning ascribed to it in RCW 80.04.010;

7) "Place of primary use" means the street address representative of where the subscriber's use of the radio access line or interconnected voice over internet protocol service line occurs, which must be:

a. The residential street address or primary business street address of the subscriber; and

b. In the case of radio access lines, within the licensed service area of the home service provider;

8) "Prepaid wireless telecommunications service" means a telecommunications service that provides the right to use mobile wireless service as well as other non-telecommunications services including the download of digital products delivered electronically, content, and ancillary services, which must be paid for in full in advance and sold in predetermined units or dollars of which the number declines with use in a known amount;

9) "Private telecommunications system" has the meaning ascribed to it in RCW 80.04.010;

10) "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;

11) "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 person or entities that provide commercial mobile radio services, as defined by 47 U.S.C. 332(d)(1), and both facilities-based and nonfacilities-based resellers;

12) "Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale;

13) "Seller" means a person who sells prepaid wireless telecommunications service to another person;

14) "Subscriber" means the retail purchaser of telecommunications service, a competitive telephone service, or interconnected voice over internet protocol service. "Subscriber" does not include a consumer, as define in this section;

15) "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.

SECTION 2. Okanogan County Code Section 3.36.020, last amended by Ordinance 2010-7 is amended to read:

A. There is hereby levied an ~~increase in the excise tax from \$0.50 per month to \$0.70 per month~~ on the use of each switched access line in Okanogan County, ~~Section 3, Chapter 19, Laws of 2010, 1st Special Session~~ as authorized by RCW 82.14B.030.

B. There is hereby levied an ~~increase in the excise tax from \$0.50 per month to \$0.70 per month~~ on the use of each radio access line:

1. By subscribers whose place of primary use as set forth in the records of the radio communications service company providing such radio access lines is located within Okanogan County, as authorized by ~~Section 3, Chapter 19, Laws of 2010, 1st Special Session~~ RCW 82.14B.030; and

2. By consumers whose retail transaction occurs within Okanogan County, as authorized RCW 82.14B.030.

C. 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 Okanogan County, as authorized by ~~Section 3, Chapter 19, Laws of 2010, 1st Special Session~~ RCW 82.14B.030.

SECTION 3. A new Section 3.36.025 entitled "Enhanced 911 line excise tax rate" shall read as follows:

3.36.025 Enhanced 911 line excise tax rate

A. The rate of the tax imposed by OCC 3.36.020(A) shall be seventy cents per month per switched access line.

B. The rate of the tax imposed by OCC 3.36.020 (B)(1) shall be seventy cents per month per radio access line.

C. The rate of the tax imposed by OCC 3.36.020 (B)(2) shall be seventy cents per retail transaction as defined by RCW 82.14B.020.

D. The rate of the tax imposed by OCC 3.36.020(C) shall be seventy cents per month per interconnected voice over internet protocol service line.

SECTION 4. Okanogan County Code Section 3.36.060, last amended by Ordinance 2010-7 is amended to read:

The effective date of the tax herein imposed by OCC 3.36.020 (A), (B)(1) and (C) is January 1, 2011. The effective date of the tax imposed by OCC 3.36.020 (B)(2) is January 1, 2014. ~~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 60 days in advance of the date on which the first payment is due.~~


SECTION 5. This ordinance takes effect January 1, 2014.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

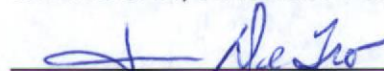
DATED at Okanogan, Washington this 23rd day of December 2013.

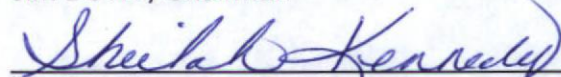


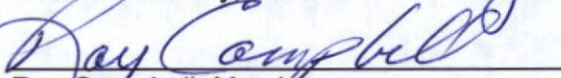
ATTEST:


Lelena Johns, Clerk of the Board

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