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Ordinance No 275

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Walla Walla County, WA

ORD

2002-10524

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09/19/2002 11:27A

ORDINANCE NUMBER 275

BE IT ORDAINED THAT WALLA WALLA COUNTY CODE CHAPTER 3.16 (ENHANCED 911 EXCISE TAX) BE AND IS HEREBY AMENDED TO PROVIDE AS FOLLOWS:

CHAPTER 3.16 ENHANCED 911 EXCISE TAX

3.16.010 Enhanced 911 excise tax.

- A. An enhanced 911 excise tax in the amount of fifty cents per month for each telephone switched access line, as defined in RCW 84.14B.020(3), is imposed on each switched access line in Walla Walla County.
- B. An enhanced 911 excise tax in the amount of fifty cents per month for each radio access line, as defined in RCW 84.14B.020(5), whose place of primary use is located within the county, is imposed on each such radio access line.

3.16.020 Use of proceeds.

The proceeds of this tax shall be used for an emergency services communication system enhanced as defined in RCW 82.14B.020(1) to be implemented no later than December 31, 1998.

3.16.030 Special fund created--Purposes enumerated.

There is created a special account to be known as the Walla Walla County enhanced 911 utility tax fund. All taxes levied and collected herein shall be placed in said fund for the purpose of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, repair, maintenance, or operation of emergency services communication systems and an enhanced 911 telephone system, including reimbursement to the local exchange companies for actual costs of administration and collection of the tax imposed.

3.16.040 Collection, remittance and deposit of taxes.

- A. Taxes imposed under this section shall be collected from the user by the local exchange company providing the switched access line, as defined in RCW 82.14B.020(4) and 80.04.010, and by each radio communications service company providing radio access lines to end users in Walla Walla County as defined by RCW 82.14B.020(6). The local exchange company and the radio communications service company shall state the amount of tax separately on the billing statement which is sent to the user.



- B. The local exchange company shall remit all taxes collected within thirty days following the collection month to Walla Walla County.
- C. Walla Walla County shall deposit said taxes received from the local exchange company in the special fund account referenced in Section 3.16.030.
- D. The Walla Walla County Auditor is authorized to adopt administrative requirements for collection from providers of radio access lines similar to those applying to providers collecting excise tax on switched access lines, giving due regard to the statutory, regulatory and operational differences between the providers of switched access lines and radio access lines.
- E. Each radio communications service company providing radio access lines to end users in Walla Walla County is required to collect the tax imposed in section 3.16.010, in trust for Walla Walla County. The tax imposed by section 3.16.010 shall be set forth separately on each billing statement sent to each end user by the radio communications service company.
- F. Each radio communications service company shall report and remit to Walla Walla County using forms prescribed by the Department, the amount of tax to be collected by each within (30) days following the month in which collection is to take place.
- G. In the event that the tax or any portion thereof imposed by section 3.16.010 is ordered to be refunded by final judgment of a court of record, the County shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit, to each end user who paid the tax for which refund was ordered, the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with exercise of due diligence within three (3) months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the County, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled.

3.16.050 Effective date of tax--Notice to local exchange companies and radio communications service companies.

The effective date of the tax imposed herein shall be January 1, 2003 and notice of the tax shall be provided by the Walla Walla County Enhanced 911 Coordinator to all local exchange companies serving the county and each radio communications service company providing radio access lines in Walla Walla County at least sixty days in advance of the date the first payment is due.



3.16.060 Severability.

If any section, subsection, clause, phrase, or word in this chapter or any provision adopted by reference herein is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this chapter or any provisions adopted by reference herein.

Done this 20th day of August, 2002

Attest: Connie R Vinti
Connie R. Vinti, Clerk of the Board

Pam Ray
Pam Ray, Chairman

David G. Carey
David G. Carey, Commissioner

Charles A. Maiden
Charles A. Maiden, Commissioner

Constituting the Board of County Commissioners
of Walla Walla County, Washington



Walla Walla County, WA

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"Amy O'Connell"
<aoconnell@billsoft.com>
m>

To: <cvinti@co.walla-walla.wa.us>
cc:
Subject: Request for resolution

07/23/2003 11:47 AM

Hello,

I am requesting a copy of the resolution passed in 2002 that raised the excise tax on radio access lines from \$.25 to \$.50. Please fax the resolution to me at the fax number below.

Thank you very much for your assistance.

Amy C. O'Connell
Tax Research Analyst
BillSoft, Inc.
913-859-9674 ext. 180
800-525-8175 ext. 180
Fax: 913-888-7963
aoconnell@billsoft.com

WALLA WALLA COUNTY
BOARD OF COMMISSIONERS

Courthouse, 315 West Main - P. O. Box 1506
Walla Walla, WA 99362 - (509) 527-3200

July 23, 2003

*Resending
7/24/03*

via fax to 913-888-7963 - 6 pages

TO: Amy O'Connell, Tax Research Assistant, BillSoft, Inc.

FROM: Connie R. Vinti, Clerk of the Board

RE: Imposition of Enhanced 911 excise tax on wireless access lines

Per your e-mail request this date (copy follows), following please find copy of Walla Walla County Ordinance Number 275, and copy of Walla Walla County resolution 02 280. to you for timeliness.)

Please advise if you need anything further.

Thank you.

attachments - as stated