

Return Address
Walla Walla County Commissioners
PO BOX 1506
Walla Walla, WA 99362

Document Titles (i.e.: type of document)

Ordinance No. 390 (Amending County Code Chapter 3.16 pursuant to Chapter 19, Laws of 2010 1st Special Session, Codified as RCW 8.14B)

Auditor File Number(s) of document being assigned or released:

Grantor

1. **Walla Walla County Commissioners**

2.

3.

Additional names on page ____ of document.

Grantee

1. **The Public**

2.

3.

Additional names on page ____ of document.

Legal description (i.e.: lot and block or section township and range)

Additional legal is on page ____ of document.

Assessors Parcel Number

Additional parcel number is on page ____ of document.

The Auditor/Recorder will rely on the information provided on this form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein. Please type or print the information. This page becomes part of document.



**BOARD OF COUNTY COMMISSIONERS
WALLA WALLA COUNTY, WASHINGTON**

ORDINANCE NO. 390

AN ORDINANCE AMENDING WALLA WALLA COUNTY CODE CHAPTER 3.16, PURSUANT TO CHAPTER 19, LAWS OF 2010 1ST SPECIAL SESSION, CODIFIED AS R.C.W. 82.14B, REGARDING THE IMPOSITION OF AN INCREASED COUNTY ENHANCED 911 EXCISE TAX ON THE USE OF SWITCHED ACCESS LINES, RADIO ACCESS LINES AND INTERCONNECTED VOICE OVER INTERNET PROTOCOL SERVICE LINES.

Whereas, Walla Walla County Code Chapter 3.16 was last amended in 2002;

Whereas, the State has authorized that on January 1, 2011, counties may impose an E-911 excise tax for each switched access line (land line), radio access line (cell phone), and interconnected voice over internet protocol (VOIP) service line (internet phone service), in an amount not exceeding 70 cents per month; and

Whereas, the State has provided that Counties imposing an E-911 excise tax must contract with the Department of Revenue for the administration and collection of the tax prior to the effective date of a resolution or ordinance imposing the tax; and

Whereas, prior to the passage of SSB 6846, counties and the state did not have specific authority to impose an excise tax on interconnected voice over internet protocol (VOIP) service lines (internet phone service); and

Whereas, the County will not be eligible to receive State 911 assistance unless it imposes the maximum amount (70 cents) authorized by statute; and

Whereas the following findings of fact and conclusions of law are hereby made:

Findings of Fact:

1. On September 30, 2010 a Notice of Public Hearing was published in the Waitsburg Times.

Conclusions of Law:

1. The proposed amendments to Walla Walla County Code Chapter 3.16 are necessary to provide effective emergency services in Walla Walla County.



2. In order to be eligible for State funding, the County must impose the maximum excise tax.
3. The County intends to notify and contract with the Department of Revenue for the collection of the excise tax.
4. The County intends to notify land line, cellular and VOIP providers of the imposition of the increased tax.

WHEREAS, the Board of County Commissioners held a public hearing on October 11, 2010 for the purpose of receiving testimony for and/or against the proposed changes to the Walla Walla County Code and increased tax, now therefore,

BE IT ORDAINED, by the Walla Walla County Board of County Commissioners that, based on the findings of fact and conclusions of law above, Ordinances 214 and 275 are amended, and Chapter 3.16 of the Walla Walla County Code is amended as follows:

Section 1. Chapter 3.16 is amended as follows:

3.16.005- Definitions and procedures

The definitions and procedures contained in RCW 82.14B are adopted by reference for the purposes of this ordinance.

3.16.010 - Enhanced 911 excise tax.

A. An enhanced 911 excise tax in the amount of fifty seventy 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 seventy 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. (Ord. 214 (part), 1992; Ord. 275 (part), 2002)

C. An enhanced 911 excise tax in the amount of seventy cents per month for each interconnected voice over internet protocol service line, whose place of primary use is located within the county, is imposed on such interconnected voice over internet protocol service line.

3.16.020 - Use of proceeds.

The proceeds of this tax shall be used for an enhanced 911 emergency communications system ~~emergency services communication system enhanced as defined in RCW 82.14B.020(1) to be implemented no later than December 31, 1998.~~ (Ord. 214 (part), 1992; Ord. 275 (part), 2002)



~~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. (Ord. 214 (part), 1992; Ord. 275 (part), 2002)~~

3.16.040 - Collection, remittance and deposit of taxes.

A. Taxes imposed under this section chapter 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) and~~ by each interconnected voice over internet protocol service company providing the interconnected voice over internet protocol service line as set forth in RCW 82.14B. The local exchange company, ~~and the radio communications service company,~~ and interconnected voice over internet protocol service company shall state the amount of tax separately on the billing statement which is sent to the user.

B. Walla Walla County shall contract with the State Department of Revenue for the administration and collection of the excise tax as prescribed in RCW 82.14B.063.

C. The taxes imposed by this chapter shall be remitted to and collected by the Department of Revenue in accordance with RCW 82.14B.

~~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 thirty 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 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. (Ord. 214 (part), 1992; Ord. 275 (part), 2002)~~

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, ~~2003-2011~~ 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, and each interconnected voice over internet protocol service company providing the interconnected voice over internet protocol service lines in the county at least sixty days in advance of the date the first payment is due. (Ord. 214 (part), 1992; Ord. 275 (part), 2002)

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.

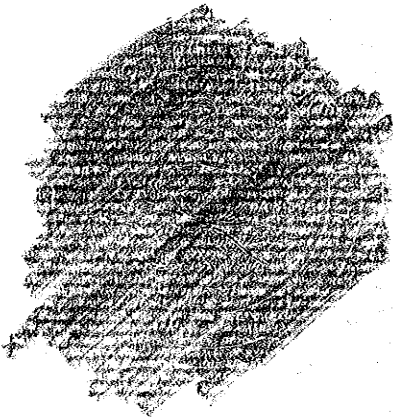
Section 2. Effective Date. This ordinance is effective on January 1, 2011, with the exception that the County shall immediately proceed with contracting with the Department of Revenue and giving notice to service companies (or contracting with the Department of Revenue to provide such notice) as set forth in Section 1.

Section 3. Savings and Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 4. Publication. This ordinance will be published by an approved summary consisting of the title.



PASSED by the Walla Walla County Board of County Commissioners in regular session at Walla Walla, Washington, then signed by its membership and attested by its Clerk in authorization of such passage this 11th day of October, 2010.



Gregg C. Loney
Gregg C. Loney, Chairman

Perry D. Dozier
Perry D. Dozier, Commissioner

absent
Gregory A. Tompkins, Commissioner

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

Attest:

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

Approved as to form

Jesse D. Nolte
Jesse D. Nolte
Deputy Prosecuting Attorney

