

**ORDINANCE NO. 57-97**

**AN ORDINANCE IMPOSING AN ENHANCED 911 EXCISE TAX ON "RADIO ACCESS LINES" FOR CONTINUING OPERATIONS OF THE MASON COUNTY 911 EMERGENCY COMMUNICATIONS SYSTEM.**

WHEREAS, emergency services communications systems, including enhanced 911 systems, are currently funded with revenue from state and local excise taxes imposed on the use of switched access lines; and

WHEREAS, users of cellular communications systems and other similar wireless telecommunications systems do not use switched access lines and are not currently subject to these excise taxes; and

WHEREAS, the volume of 911 calls by users of cellular communications systems and other similar wireless telecommunications systems has increased in recent years; and

WHEREAS, the Board of County Commissioners finds that the public interest requires the imposition and collection of a tax on "radio access lines", in order to allow the emergency communications system to operate effectively despite these significant and expected changes in the users of such services;

NOW, THEREFORE,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MASON COUNTY, WASHINGTON THAT THE FOLLOWING IS HEREBY ADOPTED:

Section 1. Enhanced 911 Radio Access Line Excise Tax

1. An enhanced 911 excise tax in the amount of twenty-five (25) cents per month on each radio access line, for which the address of the end user set forth in the records of the radio communications service company providing such radio access lines is located in Mason County, is hereby imposed to assist in financing the Mason County 911 emergency communications system, as defined in RCW 82.14B.

2. Taxes imposed under this section shall be collected from the user by the radio communications service company providing the radio access line, as defined in RCW 82.14B. The radio communications service company shall state the amount of tax separately on each billing statement sent to each end user.

Section 2. Use of Proceeds

The proceeds from this tax shall be used for an “enhanced 911 telephone system” as defined in RCW 82.14B, which system was implemented July 1995.

Section 3. Remittance and Deposit of Taxes

1. The radio communications service company shall remit all taxes collected within thirty (30) days following the collection month to the Mason County Treasurer.
2. The Treasurer shall deposit said taxes from the radio communications service company in the special account created within TSC - 911 Communications Fund known as the “Enhanced 911 - Utility Tax”.

Section 4. Severability

1. If any section, subsection, clause, phrase, or word in this ordinance 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 effect the validity of constitutionality of the remaining portion of this ordinance or any provision adopted by reference herein.
2. In the event that the tax or any portion thereof imposed by Section 1 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 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.

Section 5. Effective Date of Tax - Notice of Radio Communications Service Companies

The effective date of the tax herein imposed shall be 8/1/97, and notice of the tax shall be provided by Mason County at Least sixty (60) days in advance of the date on which the first payment is due.

DATED this 20th day of May, 1997

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

  
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Mary Jo Cady, Chairperson

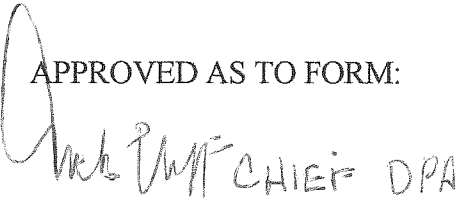
  
\_\_\_\_\_  
Cindy Olsen, Commissioner

Absent 5/20/97  
\_\_\_\_\_  
John Bolender, Commissioner

ATTEST:

  
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Becky S. Rogers, Clerk of the Board

APPROVED AS TO FORM:

  
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Deputy Prosecuting Attorney

cc: Accounting Dept (2)  
Central Services/Admin.  
Treasurer  
Airtouch Cellular  
NEXTEL Communications  
United States Cellular