ORDINANCE NO. 62-10

ORDINANCE CHANGING THE AMOUNT OF LOCAL EXCISE TAX IMPOSED ON THE USE OF SWITCHED ACCESS LINES, RADIO ACCESS LINES, AND INTERCONNECTED VOICE OVER INTERNET PROTOCOL SERVICE LINES FOR ENHANCED 911 SERVICES

WHEREAS, Mason County currently collects local enhanced 911 excise tax to be used for an emergency services communication system, which provides for rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire medical, or other emergency services; and

WHEREAS, since March 1, 1987, the county enhanced 911 excise tax on the use of switched access lines (landlines) in Mason County has remained at fifty cents per month for each switched access line, the maximum allowed under State law; and

WHEREAS, since January 1, 2003, the county enhanced 911 excise tax on the use of radio access lines (wireless-cellular) in Mason County has remained at fifty cents per month for each radio access line, the maximum allowed under State law; and

WHEREAS, no county enhanced 911 tax on the use of interconnected voice over internet protocol (VoIP) service lines has been imposed to date, although many who call 9-1-1 today are using VoIP service lines to make the call; and

WHEREAS, the Washington State Legislature found that the state and counties should be provided with an additional revenue to continue funding enhanced 911 emergency communications systems throughout the state on a multicounty or countywide basis; and

WHEREAS, the Washington State Legislature further found that the appropriate method of deriving additional revenue for this purpose is to extend the excise tax on the use of switched access lines and radio access lines; and to apply the extended excise tax on the use of interconnected voice over internet protocol service lines; and

WHEREAS, Substitute Senate Bill 6846 passed by the Washington State Legislature and signed by Governor Christine Gregoire on April 13, 2010, provides for the legislative authority of a county to impose, effective as early as January 1, 2011, a county enhanced 911 excise tax on the use of switched access, radio access, and interconnected voice over internet protocol service lines in an amount not exceeding seventy cents per month for each line; and

WHEREAS, in accordance with this new legislation funds generated by the enhanced 911 excise tax imposed by RCW 82.14B.030(5) may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2); and

WHEREAS, Mason County currently receives almost \$83,000 annually for enhanced 911 network, database, and language line services from these State funds, for which the County would not be eligible after December 31, 2010 unless it imposes the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2); and

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WHEREAS, in accordance with RCW 38.52.510 each county must implement countywide or multicounty-wide enhanced 911 emergency communications systems so that enhanced 911 is available throughout the state and the county must provide funding for the enhanced 911 communications system in the county in an amount equal to the amount the maximum tax under RCW 82.14B.030(1) would generate in the county less any applicable administrative fee charged by the department of revenue or the amount necessary to provide full funding of the system in the county;

NOW, THEREFORE, BE IT RESOLVED the Board of Mason County Commissioners change the amount of local excise tax imposed on the use of switched access lines, radio access lines, and interconnected voice over internet protocol service lines to the maximum allowed, \$0.70 per month per line, effective January 1, 2011.

PASSED this 14th day of September, 2010.

ATTEST:

Monty

Attorney

APPROVED AS TOF

Cobb

hannon Goudy. Clerk of the Board

Chief

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Deputy

Prosecuting

BOARD OF COUNTY COMMISSIONERS MASON COUNTY, WASHINGTON

Ross Gallagher, Chair

vrda Ring Erickson/ Commissioner

Tim Sheldon, Commissioner