

ORDINANCE #10-04

ORDINANCE REGARDING COLUMBIA COUNTY E911 EXCISE TAXES

Sections:

1. Definitions
2. Tax Levied
3. Use of Proceeds
4. Tax Collection
5. Effective Date
6. Severability

1. Definitions:

The definitions contained in Substitute Senate Bill 6846, Section 2, 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 ordinance.

2. Tax Levied

- A. There is hereby levied an increase in the excise tax from 50 cents to 70 cents on the use of all taxable switched access lines in Columbia County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.
- B. There is hereby levied an increase in the excise tax from 50 cents to 70 cents on the use of each radio access line whose place of primary use is located within Columbia County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.
- C. There is hereby levied an excise tax of 70 cents on the use of each interconnected voice over internet protocol service line whose place of primary use is located within Columbia County, as authorized by Section 3, Chapter 19, Laws of 2010 1st Special Session.

3. Use of Proceeds

The proceeds of the tax shall be used for an enhanced 911 emergency communications system.

4. Tax Collection

Columbia County must contract with the department of revenue for the administration and collection of the excise tax as proscribed in Section 4, Chapter 19, Laws of 2010 1st Special Session.

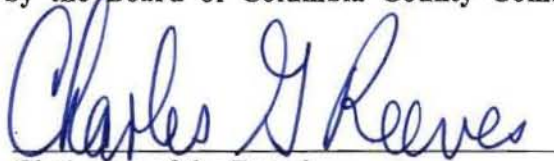
5. Effective Date

The effective date of the tax herein imposed is 01-01-2011 and notice of the tax shall be provided by Columbia County to all radio communications service companies, local exchange companies, and companies providing interconnected voice over internet protocol service at least sixty days in advance of the date on which the first payment is due.

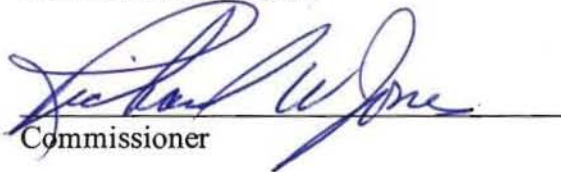
6. Severability

If any provision or section of this ordinance shall be held invalid, all other parts, provisions and sections of this ordinance shall continue in full force and effect.

ADOPTED this 8th day of October, 2010 by the Board of Columbia County Commissioners, Dayton, Washington.



Chairman of the Board

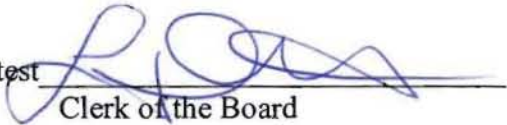


Commissioner



Commissioner

Attest


Clerk of the Board

Constituting the Board of County
Commissioners of Columbia County, Washington

Approved as to Form:

Prosecuting Attorney