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COLUMBIA COUNTY AUDITOR  
DAYTON, WASHINGTON  
FILE NO. 19382

BEFORE THE BOARD OF COLUMBIA COUNTY COMMISSIONERS

ORDINANCE 2002-02

REPLACING ORDINANCE 94 – 06 An Ordinance in the matter of collecting an excise tax on radio access lines for continuing operation of the Columbia County Enhanced 9-1-1 Emergency System and procedures for collection and administration of said tax.

Whereas, emergency services communications system, including enhanced 9-1-1 systems, are currently funded with revenue from state and local excise tax imposed on the use of switched access lines; and

Whereas, users of cellular communications systems and other similar wireless telecommunications systems do not use initial switched access lines and are not currently subject to all of the taxes; and

Whereas, the volume of 9-1-1 calls by users of cellular communications systems and other similar telecommunications systems has increased in recent years; and

Whereas, with the implementation of this tax the county can use the newest technology necessary to locate a wireless callers location for emergency services; and

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

NOW, THEREFORE BE IT ORDAINED BY THE COLUMBIA COUNTY COMMISSIONERS:

**Section 1.** Pursuant to RCW Chapter 82.14.B. there is hereby levied an excise tax of .50 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 Columbia County, to assist in financing the Columbia County emergency services communications system.

**Section 2.** Each radio communications service company providing radio access lines to the end users in Columbia County is required to collect the tax imposed in Section 1 in trust for Columbia County. The tax imposed by section 1 shall be set forth separately on each billing statement sent to each end user by a radio communications service company.

**Section 3.** Each radio communications service company shall report and remit to Columbia County Treasurer the amount of tax to be collected by each service within (30) days following the month in which collection is to take place.

**Section 4.** 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 the end users from who the tax was collected. Each company is required to promptly remit, to each end users entitled to refun cannot be identified or located by the company with exercise of due diligence within (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 Columbia County, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled.

**Section 5.** Columbia County Board of Commissioners will provide notice of tax imposed by section 1 to each radio communications service company providing radio access lines in Columbia county at least (60) days prior to the effective date of the tax.

**Section 6.** The Columbia County Treasurer is authorized to adopt administrative requirements for the collection similar to those already being received for radio access lines and place in the E 9-1-1 account.

**Section 7.** The tax imposed by section 1 shall be effective on the first day of the month 60 days after the effective date of this ordinance.

PASSED AND ADOPTED by the Columbia County Board of Commissioners, State of Washington, on this 1<sup>st</sup> day of July, 2002. Tax collection will start January 1, 2003


BOARD OF COUNTY COMMISSIONERS

COLUMBIA COUNTY, WASHINGTON

  
Dwight Robanske, Chairman

  
Richard W. Jones, Commissioner

  
Charles G. Reeves, Commissioner

Attest: 

Dana M. Martin

Administrative Assistant

Clerk of the Board