

AGREEMENT FOR STATE ADMINISTRATION OF COUNTY ENHANCED 911 EXCISE TAXES

THIS AGREEMENT ("Agreement") is entered into by and between Kittitas County and the State of Washington Department of Revenue ("Department") for the administration of county enhanced 911 excise taxes under chapter 82.14B RCW. This Agreement is effective January 1, 2014.

WHEREAS, the Legislature of the State of Washington has authorized the County under chapter 82.14B RCW to impose enhanced 911 excise taxes on switched access lines, radio access lines, and interconnected voice over internet protocol service lines; and

WHEREAS, the Legislature of the State of Washington has made changes to chapter 82.14B RCW in the laws for 2013, 2nd Special Session, and the County and Department wish to clarify the application of terms in this Agreement in light of that law.

WHEREAS, chapter 82.14B RCW requires counties imposing county enhanced 911 excise taxes to contract with the Department for the administration and collection of the taxes; and

WHEREAS, the County has by ordinance, a copy of which is attached hereto (the "Ordinance"), elected to impose:

1. An enhanced 911 excise tax on switched access lines of seventy cents (70 ¢) as provided under chapter 82.14B RCW.
2. An enhanced 911 excise tax on radio access lines used by subscribers of seventy cents (70 ¢) per month, and on such lines used by prepaid consumers of seventy cents (70 ¢) per retail transaction, as provided under chapter 82.14B RCW.
3. An enhanced 911 excise tax on interconnected voice over internet protocol service lines of seventy cents (70 ¢) per month as provided under chapter 82.14B RCW.

NOW, THEREFORE, to provide for the administration and collection of the county enhanced 911 excise taxes imposed by the Ordinance, the parties agree as follows:

1. The Department shall exclusively perform all functions incident to the administration and collection of the county enhanced 911 excise taxes imposed by the ordinance referenced above, other than criminal prosecutions. The parties intend any notification that the Department sends to taxpayers in the course of its administration of the taxes to also serve as notice from the counties.
2. The Department shall retain from the county enhanced 911 excise taxes so collected the amount of one percent (1%) thereof to cover administration and collection expenses incurred by the Department. Said percentage amount shall be subject to review during January of each year, PROVIDED, HOWEVER, that no change in the percentage retained shall be effective without an amendment to this Agreement.

understands that in the event of a legal challenge to the Ordinance or otherwise, the Department shall not be obligated to represent the County or otherwise to defend the County's position in any proceeding relating to such challenge.

14. The parties to this Agreement will notify each other in a timely manner when they find it necessary to request an amendment to this Agreement. No changes in or additions to this Agreement shall be made except as agreed to by both parties, reduced to writing, and executed with the same formalities as are required for the execution of this Agreement.
15. The following persons (or their successors) shall administer this Agreement on behalf of the parties. Any notice required by this agreement shall be achieved by providing written notice to the persons listed below (or their successors). Any party appointing a new person to administer the Agreement shall also provide notice of the change to the other party along with the appropriate contact information for the new person (e.g. phone number and email address).

Andy Van Gerpen
Department of Revenue
P.O. Box 47476
Olympia, WA 98504-7476
360-902-7122

Darlene Mainwaring
Kittitas County
700 Elmview Rd
Ellensburg, WA, 98926
509 925 8530

16. This agreement represents the entire agreement between the parties and no other statements or representations shall be deemed a part thereof. The recitals to this Agreement are incorporated by reference and are part of the Agreement. This Agreement may be executed in two original counterparts, and each counterpart shall constitute but one and the same instrument. Duplicate copies of the Agreement shall have the same force and effect as the original copies.
17. The provisions of this Agreement are intended to be severable. If any term or provision is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the remainder of the contract.
18. This Agreement supersedes the parties' prior agreement and takes effect at 12:01 AM, January 1, 2014, and shall thereafter be automatically renewed on December 31 of each year unless one of the parties gives written notice of termination on or before November 1 of each such year.

IN WITNESS WHEREOF, the State of Washington Department of Revenue and Kittitas County have executed this Agreement as of the day and year written below.

6/16/14

Date

JTV

Janetta Taylor
Senior Assistant Director
Department of Revenue

12/3/14

Date

[Signature]

Paul Jewell
Chairman of the Board of
Kittitas County

Approved as to form: Template with signature on file

Josh Weissman
Assistant Attorney General
State of Washington