

**BOARD OF COUNTY COMMISSIONERS  
COUNTY OF KITTITAS  
STATE OF WASHINGTON**

**ORDINANCE NO.**

2013-014

AN ORDINANCE TO AMEND CHAPTER 3.45 OF THE KITTITAS COUNTY CODE  
TO ESTABLISH A PREPAID WIRELESS EXCISE TAX

**WHEREAS**, Chapter 82.14B of the Revised Code of Washington (“RCW”) establishes funding for an enhanced 911 system by creating an E-911 excise tax at both State and County levels; and

**WHEREAS**, on October 5, 2010, the Kittitas County Board of County Commissioners adopted Ordinance No. 2010-009, which imposed excise taxes on telephone switched access lines, radio access lines, and interconnected voice over internet protocol service lines; and

**WHEREAS**, the 63<sup>rd</sup> Session of the Washington State Legislature passed Second Engrossed Second Substitute House Bill 1971 which amends Chapter 82.14B RCW; and

**WHEREAS**, RCW 82.14B.030, as amended, provides that on January 1, 2014, counties may impose an E-911 excise tax for each retail transaction for prepaid wireless telecommunications services, in an amount not exceeding 70 cents per retail transaction, and for other purposes; and

**WHEREAS**, Kittitas County previously entered into an agreement with the Washington State Department of Revenue (DOR), whereby DOR would exclusively perform all functions incident to the administration and collection of the excise taxes imposed by Ordinance No. 2010-009, and

**WHEREAS**, it is anticipated that a similar agreement with DOR will be entered into for the purpose of administration and collection of the prepaid wireless telecommunications services excise tax described herein; and

**WHEREAS**, a public hearing came on regularly before the Kittitas County Board of County Commissioners on December 31, 2013, and the public was provided due notice and opportunity to comment on the proposed ordinance; and

**WHEREAS**, the Kittitas County Board of County Commissioners believes that adopting this ordinance would be in the best interest of Kittitas County and is necessary to provide effective emergency services in Kittitas County.

**NOW, THEREFORE, BE IT RESOLVED** that Kittitas County Ordinance No. 2010-009 is amended and Chapter 3.45 of the Kittitas County Code is amended with underlined language added, lined out language deleted, and all other language remaining in full force and effect, as follows:

**Section 1. Kittitas County Code Section 3.45.020 is amended as follows:**

**3.45.020 Radio Access Lines Excise Tax.**

1. ~~An excise tax in the amount of \$0.70 per month for each radio access line by subscribers, as defined in RCW 82.14B.020, is imposed on each radio access line whose place of primary use is Kittitas County whose place of primary use is Kittitas County is imposed on each radio access line.~~
2. ~~An excise tax in the amount of \$0.70 per retail transaction within Kittitas County for consumers of prepaid wireless telecommunications services.~~
- 2- 3. Taxes imposed under this section shall be collected by each radio communications service company, providing radio access lines to end users whose place of primary use is Kittitas County, as well as by each company that resells radio access lines to end users whose place of primary use is Kittitas County, and each seller of prepaid wireless telecommunications services. The radio communications service company or seller shall state the amount of tax separately on the billing statement which is sent to the user.
4. The definitions contained in RCW 82.14B.020, and as further amended, are adopted by reference for the purposes of this section.

**Section 2. Kittitas County Code Section 3.45.040 is amended as follows:**

**3.45.040 Remittance and Deposit of Taxes.**

Each local exchange company, radio communications service company, each seller of prepaid wireless telecommunications services, and interconnected voice over internet protocol service company shall remit all taxes to the Washington State Department of Revenue ("Department") on a tax return provided by the Department. The taxes are due as provided in RCW 82.14B.061.

**Section 3. Kittitas County Code Section 3.45.045 is amended as follows:**

**3.45.045 Notice to Local Exchange Companies, Radio Communications Service Companies, and Interconnected Voice Over Internet Protocol Service Companies.**

Notice of the tax shall be provided by Kittitas County to all the local exchange companies, radio communications service companies, each seller of prepaid wireless telecommunications services, and interconnected voice over internet protocol service companies serving in the County at least 60 days in advance of the date on which the first payment is due.

**Section 4: Effective date**

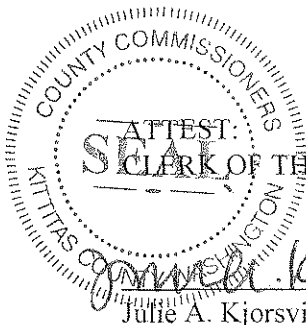
The effective of this ordinance shall be January 1, 2014.

**Section 5. Severability**

If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

ADOPTED this 31<sup>st</sup> day of December, 2013.

**BOARD OF COUNTY COMMISSIONERS  
KITITAS COUNTY, WASHINGTON**



Julie A. Kjorsvik  
Julie A. Kjorsvik

Obie O'Brien, Chairman

Paul Jewell, Vice-Chairman

Gary Berndt, Commissioner

APPROVED AS TO FORM:

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Deputy Prosecuting Attorney