



Legislation Text

File #: 2013-0432, Version: 1

AN ORDINANCE relating to the imposition of the excise tax on radio access lines in King County for the continued operations of an enhanced 911 emergency telephone system; and amending Ordinance 6875, Section 1, as amended, and K.C.C. 4A.510.200 and Ordinance 6875, Section 2, as amended, and K.C.C. 4A.510.210.

PREAMBLE:

King County imposes a county enhanced 911 excise tax as authorized by RCW 82.14B.030, including on the use of radio access lines. The Washington state Legislature passed Second Engrossed Second Substitute House Bill 1971, which became Chapter 8, Laws of Washington 2013 2nd Special Session, to amend certain statutes related to taxes and other charges on communications services, including RCW 82.14B.030. The amendments to RCW 82.14B.030 restructure the manner in which a county may impose an enhanced 911 excise tax on the use of radio access lines by consumers of prepaid wireless telecommunications service.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6875, Section 1, as amended, and K.C.C. 4A.510.200 are hereby amended to read as follows:

A. There is hereby levied an excise tax on the use of all taxable switched access lines in King County, as authorized by RCW 82.14B.030.

B. There is hereby levied an excise tax on the use of each radio access line:

1. By subscribers whose place of primary use as set forth in the records of the radio communications

service company providing such radio access lines is located within King County, as authorized by RCW 82.14B.030; and

2. By consumers whose retail transaction occurs within King County, as authorized by RCW 82.14B.030.

C. There is hereby levied an excise tax on the use of each interconnected voice over internet protocol service line whose place of primary use as set forth in the records of the company providing the interconnected voice over internet protocol service lines is located within King County, as authorized by RCW 82.14B.030.

SECTION 2. Ordinance 6875, Section 2, as amended, and K.C.C. 4A.510.210 are hereby amended to read as follows:

A. The rate of the tax imposed by K.C.C. 4A.510.200.A shall be seventy cents per month per switched access line.

B. The rate of the tax imposed by K.C.C. 4A.510.200.B.1 shall be seventy cents per month per radio access line.

C. The rate of the tax imposed by K.C.C. 4A.510.200.B.2 shall be seventy cents per retail transaction as defined by RCW 82.14B.020.

D. The rate of the tax imposed by K.C.C. 4A.510.200.C shall be seventy cents per month per interconnected voice over internet protocol service line.

SECTION 3. This ordinance takes effect January 1, 2014.

SECTION 4. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

10 days prior, official paper

Publish: October 16, 2013 - Seattle Times

Public Hearing: 11/4/13

