

ORDINANCE NO. 135 -02

AN ORDINANCE INCREASING THE RATE OF THE COUNTY ENHANCED 911 EXCISE TAX ON THE USE OF RADIO ACCESS LINES WHOSE PLACE OF PRIMARY USE IS LOCATED WITHIN WAHKIAKUM COUNTY; AND AMENDING ORDINANCE NO. 126-98 AND SECTION 82.14B.050 OF THE REVISED CODE OF WAHKIAKUM COUNTY

WHEREAS, pursuant to Ordinance No. 126-98 adopted on August 4, 1998, Wahkiakum County imposed a county enhanced 911 excise tax in the amount of twenty-five cents per month on the use of radio access lines within Wahkiakum County; and

WHEREAS, since 1998 there has been a significant increase in the use of cellular telephones and mobile telephones in Wahkiakum County; and

WHEREAS, pursuant to Chapter 341, Laws of 2002, the Washington State Legislature increased the maximum amount of the county imposed enhanced 911 excise tax on the use of radio access lines from twenty-five cents to fifty cents per month; and

WHEREAS, Wahkiakum County's Enhanced 911 Funding Agreement with the State of Washington requires the County to provide local revenue equal to that raised through imposition of the maximum amount of the county E 911 excise tax authorized by state law; and

WHEREAS, in order to enhance the amount of state revenues available for operation of the Wahkiakum County Emergency Services Communications System, it is necessary for Wahkiakum County to increase the rate of the excise tax on the use of radio access lines whose place of primary use is located within the county;

NOW, THEREFORE:

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WAHKIAKUM COUNTY, WASHINGTON, as follows:

Section 1. Section 1 of Ordinance No. 126-98 adopted on August 4, 1998, and Section 82.14B.050 of the Revised Code of Wahkiakum County are each amended to read as follows:

"Radio Access Line Excise Tax Imposed

(1) Pursuant to Chapter 82.14B of the Revised Code of Washington, as amended by Chapter 341, Washington Laws of 2002, there is levied an enhanced 911 excise tax of fifty cents per month on the use of each radio access line, as defined in RCW 82.14B020(5), whose place of primary use is located within Wahkiakum County as identified in the records of the radio communications service company providing such radio access line, to assist in financing the Wahkiakum County Emergency Services Communications System. "Place of primary use" has the meaning ascribed to it in the federal mobile telecommunications sourcing act P.L. 106-252.

(2) Taxes imposed under this section shall be collected from the user by the radio communications service company, as defined in RCW 82.14B.020(6) and RCW 80.04.010, providing the radio access line. The radio communications service company shall state the amount of tax separately on the billing statement which is sent to the user."

Section 2. Effective Date of Tax-Notice To Radio Communications Service Companies.

The effective date of the revised tax rate imposed by Section 1 of this Ordinance shall be January 1, 2003, and notice of the tax rate revision shall be provided by Wahkiakum County to all radio communications service companies serving in the County at least sixty days in advance of the date on which the first payment is due.

Section 3. Savings.

Except as specifically modified by this Ordinance, all provisions of Ordinance No. 115-92, Ordinance No. 126-98, and Chapter 82.14B of the Revised Code of Wahkiakum County, shall remain in full force and effect. The adoption of this Ordinance shall have no effect upon the levy or collection of enhanced 911 excise taxes imposed prior to the effective date of this Ordinance.

Section 4. Severability.

If any section, subsection, clause, phrase or word in this Ordinance or any provision adopted by reference herein is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this Ordinance or any provision adopted by reference herein.

DULY PASSED AND ADOPTED in Regular Session following a public hearing thereon this 1st day of October, 2002.

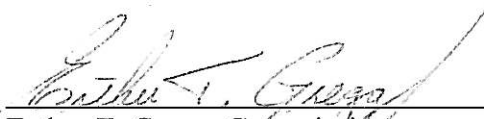
**BOARD OF COUNTY COMMISSIONERS
OF WAHAKIAKUM COUNTY, WASHINGTON**

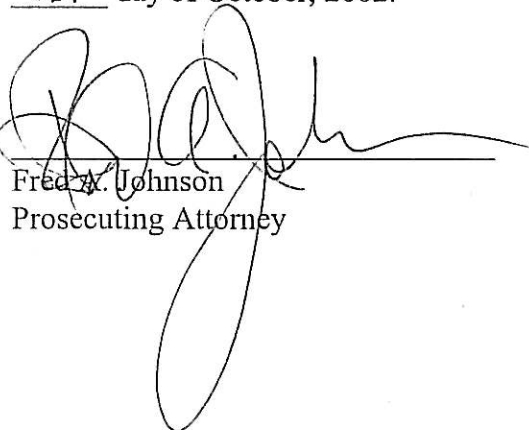
ATTEST:


Holly A. Pfenniger
Clerk of the Board


George A. Trott, Chairman

APPROVED AS TO FORM this
1st day of October, 2002.


Esther T. Gregg, Commissioner


Fred A. Johnson
Prosecuting Attorney


Daniel L. Cothren, Commissioner