



Legislation Text

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Clerk 08/13/2002

AN ORDINANCE changing the rate of the excise tax on switched access lines and 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. 4.34.010, Ordinance 6875, Section 2, as amended, and K.C.C. 4.34.020, Ordinance 6875, Section 4, as amended, and K.C.C. 4.34.040 and Ordinance 11589, Section 6, and K.C.C. 4.34.065.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6875, Section 1, as amended, and K.C.C. 4.34.010 are each hereby amended to read as follows:

**Tax levied.**

A. There is hereby levied an excess tax on the use of all taxable switched access lines in King County, as authorized by (~~Laws of 1991, ch. 54, sec. 11, and~~) RCW 82.14B.030.

B. There is hereby levied an excise tax on the use of each radio access line(~~(, for which the address of the end user))~~ whose place of primary use as set forth in the records of the radio communications service company providing such radio access lines is located (~~(in)~~) within King County, as authorized by (~~Laws of 1991, ch. 54, sec. 11, and~~) RCW 82.14B.030.

SECTION 2. Ordinance 6875, Section 2, as amended, and K.C.C.4.34.020 are each hereby amended to read as follows:

**Rate.**

A. The rate of tax imposed by K.C.C. 4.34.010A shall be ~~((thirty-five))~~ fifty cents per month per switched access line.

B. The rate of tax imposed by K.C.C. 4.34.010B shall be ~~((twenty-five))~~ fifty cents per month per radio access line.

SECTION 3. Ordinance 6875, Section 4, as amended, and K.C.C. 4.34.040 are each hereby amended to read as follows:

**Tax collection.** The executive shall administer and collect the tax consistent with procedures approved in Ordinance 6507. The tax imposed by this chapter shall be collected from the end user by the telephone company providing the access line and by the radio communications service company providing the radio access line, and the due date for remittance of the tax collected shall be ~~((thirty days following the collection month))~~ on or before the last day of the month following the month in which the tax liability accrues.

Telephone companies collecting the tax shall be reimbursed for the actual costs of administration and collection of the tax. If a telephone company or radio communications service company retains funds for tax administration and collection, on each tax remittance statement, the company shall include a sworn statement from its chief financial officer, or other authorized person, on behalf of itself and its subsidiaries, that the funds retained for tax administration and collection comply with this chapter and chapter 82.14B RCW.

SECTION 4. Ordinance 11589, Section 6, and K.C.C. 4.34.065 are each hereby amended to read as follows:

**Effective date.**

A. The excise tax on the use of switched access lines in an amount not exceeding fifty cents per month for each switched access line for the purpose of funding an enhanced telephone system shall be effective from and after January 1, 1992.

B. The excise tax on the use of radio access lines in an amount not exceeding ~~((twenty-five))~~ fifty cents per month for each radio access line for the purpose of funding an enhanced 911 telephone system shall be

effective from and after (~~(seventy days after the effective date of Ordinance 11589 (March 12, 1995))~~) January 1, 2003.

SECTION 5. This ordinance takes effect January 1, 2003.

SECTION 6. 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' notice in Seattle Times

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