

**JEFFERSON COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA REQUEST**

**TO:** Board of Commissioners  
Philip Morley, County Administrator

**FROM:** Janet Silvus, Director  
JeffCom 911

**DATE:** October 11, 2010

**RE:** Ordinance in the Matter of Amending the Enhanced 911 Excise Tax

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**STATEMENT OF ISSUE:**

A public hearing is required to decide in the matter of amending the Enhanced 911 Excise Tax. On January 1, 2011 counties may impose and/or amend an E911 excise tax for each switched access line, radio access line, and interconnected voice over internet protocol (VOIP) service line, in the amount not exceeding seventy cents per month. Counties imposing an E911 excise tax must contract with the Department of Revenue for the administration and collection of the tax prior to the effective date of the ordinance imposing the tax. The tax for switched access line and radio access line has remained at fifty cents since 2003, and there has been no tax imposed on VOIP. By imposing this tax, Jefferson County will comply with standards adopted by the Washington State Legislature. Revenue from this tax will be used to fund enhanced 911 communication systems in Jefferson County.

**ANALYSIS:**

Substitute Senate Bill 6846 passed by the Washington State Legislature and signed by Governor Christine Gregoire on April 13, 2010 provides for the legislative authority of a county to impose, effective as early as January 1, 2011 a county enhanced 911 excise tax. Further, RCW 82.14B.030(5) accords that excise tax may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2).

**FISCAL IMPACT:**

Jefferson County currently receives almost \$326.305 annually for enhanced 911 services from State funds, for which the County would not be eligible after December 31, 2010 unless it imposes the maximum county enhanced 911 excise tax.

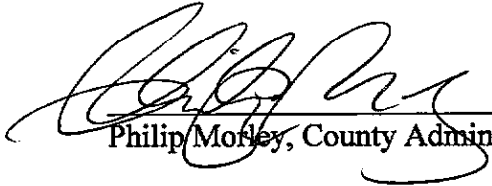
**RECOMMENDATION:**

Approve the Ordinance Amending the Enhanced 911 Excise Tax.

**DEPARTMENT CONTACT:**

Janet Silvus, JeffCom Director, ext. 788

**REVIEWED BY:**

  
Philip Morley, County Administrator

10/7/10  
Date

STATE OF WASHINGTON  
County of Jefferson

In the Matter of Amending the }  
Enhanced 911 Excise Tax on the }  
Use of switched access lines, }  
Radio access lines, and }  
Interconnected Voice Over }  
Internet Protocol service lines }

ORDINANCE NO. \_\_\_\_\_

WHEREAS, JEFFERSON County currently collects local enhanced 911 excise tax to be used for an emergency services communication system, which provides for rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire medical, or other emergency services; and

WHEREAS, since March 1, 1987, the county enhanced 911 excise tax on the use of switched access lines (landlines) in Jefferson County has remained at fifty cents per month for each switched access line, the maximum allowed under State law; and

WHEREAS, since January 1, 2003, the county enhanced 911 excise tax on the use of radio access lines (wireless-cellular) in Jefferson County has remained at fifty cents per month for each radio access line, the maximum allowed under State law; and

WHEREAS, no county enhanced 911 tax on the use of interconnected voice over internet protocol (VoIP) service lines has been imposed to date, although many who call 9-1-1 today are using VoIP service lines to make the call; and

WHEREAS, the Washington State Legislature found that the state and counties should be provided with an additional revenue to continue funding enhanced 911 emergency communications systems throughout the state on a multicounty or countywide basis; and

WHEREAS, the Washington State Legislature further found that the appropriate method of deriving additional revenue for this purpose is to extend the excise tax on the use of switched access lines and radio access lines; and to apply the extended excise tax on the use of interconnected voice over internet protocol service lines; and

WHEREAS, Substitute Senate Bill 6846 passed by the Washington State Legislature and signed by Governor Christine Gregoire on April 13, 2010, provides for the legislative authority of a county to impose, effective as early as January 1, 2011, a county enhanced 911 excise tax on

the use of switched access, radio access, and interconnected voice over internet protocol service lines in an amount not exceeding seventy cents per month for each line; and

WHEREAS, in accordance with this new legislation funds generated by the enhanced 911 excise tax imposed by RCW 82.14B.030(5) may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2); and

WHEREAS, Jefferson County currently receives almost \$326,305 annually for enhanced 911 network, database, and language line services from these State funds, for which the County would not be eligible after December 31, 2010 unless it imposes the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(1) and (2); and

WHEREAS, in accordance with RCW 38.52.510 each county must implement countywide or multicounty-wide enhanced 911 emergency communications systems so that enhanced 911 is available throughout the state and the county must provide funding for the enhanced 911 communications system in the county in an amount equal to the amount the maximum tax under RCW 82.14B.030(1) would generate in the county less any applicable administrative fee charged by the department of revenue or the amount necessary to provide full funding of the system in the county;

NOW, THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Jefferson County, Washington, that effective January 1, 2011 an Excise tax of seventy cents will be imposed for each telephone switched access line and radio access line, and an Excise tax of seventy cents will be imposed on Voice over Internet Protocol.

APPROVED AND ADOPTED this \_\_\_\_\_ day of October, 2010.

JEFFERSON COUNTY BOARD  
OF COMMISSIONERS

SEAL:

\_\_\_\_\_  
David Sullivan, Chair

ATTEST:

\_\_\_\_\_  
Phil Johnson, Member

Lorna Delaney, CMC  
Clerk of the Board

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John Austin, Member

APPROVED AS TO FORM:

David Alvarez,  
Deputy Prosecuting Attorney

**Jefferson County Fire Protection District No. 2.**

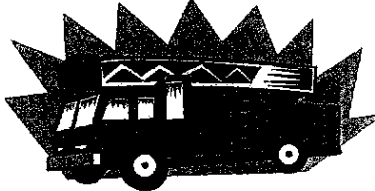
**Commissioner David Ward  
Chairman of the Board**

**Commissioner Debbie Randall  
Commissioner Mike Whittaker**

**PO Box 433  
Quilcene, WA 98376  
360-765-3333, fax 360-765-3960**

**RECEIVED**

SEP 16 2010



**JEFFERSON COUNTY  
COMMISSIONERS**

Jefferson County Commissioners  
Courthouse  
Port Townsend, WA 98368

September 14, 2010

Dear Sirs:

The Commissioners of Jefferson County Fire Protection District No. 2 would like me to convey to you that they are in support of the 20¢ increase on the Enhanced 911 System.

Thank you,

A handwritten signature in black ink that reads "Jean Morris". The signature is written in a cursive style with a large loop at the beginning.

Jean Morris  
Secretary  
J.C.F.P.D. NO. 2