

ORDINANCE NO. 6-92

AN ORDINANCE IMPOSING AN ENHANCED 911 EXCISE TAX ON THE USE OF TELEPHONE SWITCHED ACCESS LINES

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MASON COUNTY, WASHINGTON THAT THE FOLLOWING IS HEREBY ADOPTED:

Section 1. Enhanced 911 Line Excise Tax

1. An enhanced 911 excise tax in the amount of fifty cents (\$.50) per month for each telephone switched access line, as defined in RCW 82.14B.0202(3), is hereby imposed on each switched access line in Mason County.

2. Taxes imposed under this section shall be collected from the user by the local exchange company, as defined in RCW 82.14B.020(4) and 80.04.010, providing the switched access line. The local exchange company shall state the amount of tax separately on the billing statement which is sent to the user.

Section 2. Use of Proceeds

The proceeds from this tax shall be used for an "enhanced 911 telephone system" as defined in RCW 82.14B.020(2), which system shall be implemented no later than December 31, 1998.

Section 3. Special Account Created-- Purposes Enumerated

There is hereby created a special account within the TSC - 911 Communications Fund known as the "Enhanced 911 - Utility Tax." All taxes levied herein shall be placed in said account for the purposes of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, repair, maintenance, or operation of an enhanced 911 telephone system, including reimbursement to the local exchange companies for actual costs of administration and collection of the tax imposed.

Section 4. Remittance and Deposit of Taxes

1. The local exchange company shall remit all taxes collected within thirty (30) days following the collection month to the Mason County Treasurer.

2. The Treasurer shall deposit said taxes from the local exchange company in the special account referenced in Section 3 above.

Section 5. Effective Date of Tax--Notice to Local Exchange Companies

The effective date of the tax herein imposed shall be April 1, 1992 and notice of the tax shall be provided by Mason County at least sixty (60) days in advance of the date on which the first payment is due.

Section 6. 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.

DATED this 17th day of March, 1992.

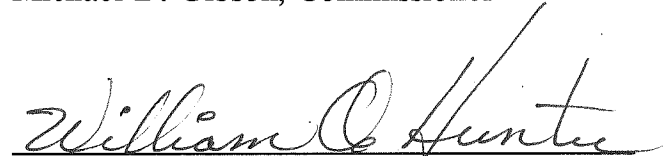
BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON



Laura E. Porter, Chairperson



Michael D. Gibson, Commissioner

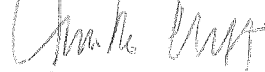


William O. Hunter, Commissioner

ATTEST:


Rebecca S. Rogers, Clerk of the Board

APPROVED AS TO FORM:



Deputy Prosecuting Attorney
Michael Clift