

ORDINANCE NO. 66-13
AMENDING ORDINANCE NO. 68-10

IMPOSING A LOCAL EXCISE TAX PER RETAIL TRANSACTION FOR PREPAID WIRELESS
TELECOMMUNICATIONS SERVICE FOR ENHANCED 911 SERVICES

WHEREAS, Mason 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 Mason County has been collected and was increased to seventy cents per month effective January 1, 2011 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 Mason County has been collected and was increased to seventy cents per month effective January 1, 2011 for each radio access line, the maximum allowed under State law; and

WHEREAS, since January 1, 2011, the county enhanced 911 excise tax on the use of interconnected voice over internet protocol (VoIP) service lines has been collected at seventy cents per month for each interconnected voice over internet protocol (VoIP) service line, the maximum allowed under State law; and

WHEREAS, the Washington State Legislature passed Second Engrossed Second Substitute House Bill 1971, 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.

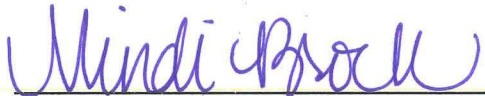
WHEREAS, in accordance with RCW 38.52.510 each county must implement countywide or multicounty-wide enhanced 911 emergency communications systems so that enhanced 911 is available throughout the state and the county must provide funding for the enhanced 911 communications system in the county in an amount 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;

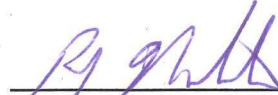
NOW, THEREFORE, BE IT RESOLVED the Board of Mason County Commissioners shall maintain the aforementioned excise taxes on switched access lines, radio access lines and interconnected voice over internet protocol and additionally impose a local excise tax of seventy cents per retail transaction, as defined by RCW 82.14B.020, for prepaid wireless telecommunications service. This rate of tax is the maximum allowed and is effective January 1, 2014.

PASSED this 26th day of November, 2013.

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON


ATTEST:


Mindi Brock, Clerk of the Board


Randy Neatherlin, Chair

APPROVED AS TO FORM:


Terri Jeffreys, Commissioner


Tim Whitehead, Chief Deputy Prosecuting
Attorney


Tim Sheldon, Commissioner