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**SUBSTITUTE SENATE BILL 6846**

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**State of Washington**

**61st Legislature**

**2010 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Brandland, Regala, and Fraser)

READ FIRST TIME 03/05/10.

1 AN ACT Relating to enhanced 911 emergency communications services;  
2 amending RCW 82.14B.010, 82.14B.040, 82.14B.042, 82.14B.060,  
3 82.14B.061, 82.14B.150, 82.14B.160, 82.14B.200, 38.52.510, 38.52.520,  
4 38.52.530, 38.52.532, 38.52.545, 38.52.550, 38.52.561, and 43.79A.040;  
5 reenacting and amending RCW 82.14B.020, 82.14B.030, and 38.52.540;  
6 adding new sections to chapter 82.14B RCW; creating a new section;  
7 repealing RCW 82.14B.070, 82.14B.090, and 82.14B.100; prescribing  
8 penalties; and providing effective dates.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

10 **Sec. 1.** RCW 82.14B.010 and 1991 c 54 s 9 are each amended to read  
11 as follows:

12 The legislature finds that the state and counties should be  
13 provided with an additional revenue source to fund enhanced 911  
14 emergency communications systems throughout the state on a  
15 multicounty(~~(7)~~) or countywide(~~(7, or district wide)~~) basis. The  
16 legislature further finds that the most efficient and appropriate  
17 method of deriving additional revenue for this purpose is to impose an  
18 excise tax on the use of switched access lines, radio access lines, and  
19 interconnected voice over internet protocol service lines.

1       **Sec. 2.** RCW 82.14B.020 and 2007 c 54 s 16 and 2007 c 6 s 1009 are  
2 each reenacted and amended to read as follows:

3       As used in this chapter:

4       (1) "Emergency services communication system" means a  
5 multicounty(~~(7)~~) or countywide(~~(, or districtwide radio or landline)~~)  
6 communications network, including an enhanced 911 (~~(telephone)~~)  
7 emergency communications system, which provides rapid public access for  
8 coordinated dispatching of services, personnel, equipment, and  
9 facilities for police, fire, medical, or other emergency services.

10       (2) "Enhanced 911 (~~(telephone)~~) emergency communications system"  
11 means a public (~~(telephone)~~) communications system consisting of a  
12 network, database, and on-premises equipment that is accessed by  
13 dialing or accessing 911 and that enables reporting police, fire,  
14 medical, or other emergency situations to a public safety answering  
15 point. The system includes the capability to selectively route  
16 incoming 911 (~~(calls)~~) voice or data to the appropriate public safety  
17 answering point that operates in a defined 911 service area and the  
18 capability to automatically display the name, address, and telephone  
19 number of incoming 911 (~~(calls)~~) voice or data at the appropriate  
20 public safety answering point. "Enhanced 911 emergency communications  
21 system" includes the modernization to next generation 911 systems.

22       (3) "Interconnected voice over internet protocol service" has the  
23 same meaning as provided by the federal communications commission in 47  
24 C.F.R. Sec. 9.3 on January 1, 2009, or a subsequent date determined by  
25 the department.

26       (4) "Interconnected voice over internet protocol service line"  
27 means an interconnected voice over internet protocol service that  
28 offers an active telephone number or successor dialing protocol  
29 assigned by a voice over internet protocol provider to a voice over  
30 internet protocol service customer that has inbound and outbound  
31 calling capability, which can directly access a public safety answering  
32 point when such a voice over internet protocol service customer has a  
33 place of primary use in the state.

34       (5) "Switched access line" means the telephone service line which  
35 connects a subscriber's main telephone(s) or equivalent main  
36 telephone(s) to the local exchange company's switching office.

37       (~~(+4)~~) (6) "Local exchange company" has the meaning ascribed to it  
38 in RCW 80.04.010.

1 ((+5)) (7) "Radio access line" means the telephone number assigned  
2 to or used by a subscriber for two-way local wireless voice service  
3 available to the public for hire from a radio communications service  
4 company. Radio access lines include, but are not limited to, radio-  
5 telephone communications lines used in cellular telephone service,  
6 personal communications services, and network radio access lines, or  
7 their functional and competitive equivalent. Radio access lines do not  
8 include lines that provide access to one-way signaling service, such as  
9 paging service, or to communications channels suitable only for data  
10 transmission, or to nonlocal radio access line service, such as  
11 wireless roaming service, or to a private telecommunications system.

12 ((+6)) (8) "Radio communications service company" has the meaning  
13 ascribed to it in RCW 80.04.010, except that it does not include radio  
14 paging providers. It does include those persons or entities that  
15 provide commercial mobile radio services, as defined by 47 U.S.C. Sec.  
16 332(d)(1), and both facilities-based and nonfacilities-based resellers.

17 ((+7)) (9) "Private telecommunications system" has the meaning  
18 ascribed to it in RCW 80.04.010.

19 ((+8)) (10) "Subscriber" means the retail purchaser of  
20 ~~((telephone)) telecommunications service ((as telephone service is  
21 defined in RCW 82.16.010)), a competitive telephone service, or  
22 interconnected voice over internet protocol service.~~

23 ((+9)) (11) "Place of primary use" ~~((has the meaning ascribed to  
24 it in RCW 82.04.065)) means the street address representative of where  
25 the subscriber's use of the radio access line or interconnected voice  
26 over internet protocol service line occurs, which must be:~~

27 (a) The residential street address or primary business street  
28 address of the subscriber; and

29 (b) In the case of radio access lines, within the licensed service  
30 area of the home service provider.

31 **Sec. 3.** RCW 82.14B.030 and 2007 c 54 s 17 and 2007 c 6 s 1024 are  
32 each reenacted and amended to read as follows:

33 (1) The legislative authority of a county may impose a county  
34 enhanced 911 excise tax on the use of switched access lines in an  
35 amount not exceeding ~~((fifty)) seventy cents per month for each  
36 switched access line. The amount of tax ~~((shall)) must be uniform for  
37 each switched access line. Each county ~~((shall)) must provide notice~~~~~~

1 of ~~((such))~~ the tax to all local exchange companies serving in the  
2 county at least sixty days in advance of the date on which the first  
3 payment is due. The tax imposed under this subsection must be remitted  
4 to the department by local exchange companies on a tax return provided  
5 by the department. The tax must be deposited in the county enhanced 911  
6 excise tax account as provided in section 4 of this act.

7 (2) The legislative authority of a county may also impose a county  
8 enhanced 911 excise tax on the use of radio access lines whose place of  
9 primary use is located within the county in an amount not exceeding  
10 ~~((fifty))~~ seventy cents per month for each radio access line. The  
11 amount of tax ~~((shall))~~ must be uniform for each radio access line.  
12 The county ~~((shall))~~ must provide notice of ~~((such))~~ the tax to all  
13 radio communications service companies serving in the county at least  
14 sixty days in advance of the date on which the first payment is due.  
15 ~~((Any county imposing this tax shall include in its ordinance a refund~~  
16 ~~mechanism whereby the amount of any tax ordered to be refunded by the~~  
17 ~~judgment of a court of record, or as a result of the resolution of any~~  
18 ~~appeal therefrom, shall be refunded to the radio communications service~~  
19 ~~company or local exchange company that collected the tax, and those~~  
20 ~~companies shall reimburse the subscribers who paid the tax. The~~  
21 ~~ordinance shall further provide that to the extent the subscribers who~~  
22 ~~paid the tax cannot be identified or located, the tax paid by those~~  
23 ~~subscribers shall be returned to the county.))~~ The tax imposed under  
24 this section must be remitted to the department by radio communications  
25 service companies, including those companies that resell radio access  
26 lines, on a tax return provided by the department. The tax must be  
27 deposited in the county enhanced 911 excise tax account as provided in  
28 section 4 of this act.

29 (3)(a) The legislative authority of a county may impose a county  
30 enhanced 911 excise tax on the use of interconnected voice over  
31 internet protocol service lines in an amount not exceeding seventy  
32 cents per month for each interconnected voice over internet protocol  
33 service line. The amount of tax must be uniform for each line and must  
34 be levied on no more than the number of voice over internet protocol  
35 service lines on an account that are capable of simultaneous  
36 unrestricted outward calling to the public switched telephone network.

37 (b) The interconnected voice over internet protocol service company

1 must use the place of primary use of the subscriber to determine which  
2 county's enhanced 911 excise tax applies to the service provided to the  
3 subscriber.

4 (c) The tax imposed under this section must be remitted to the  
5 department by interconnected voice over internet protocol service  
6 companies on a tax return provided by the department.

7 (d) The tax must be deposited in the county enhanced 911 excise tax  
8 account as provided in section 4 of this act.

9 (e) To the extent that a local exchange carrier and an  
10 interconnected voice over internet protocol service company  
11 contractually jointly provide a single service line, only one service  
12 company is responsible for remitting the enhanced 911 excise taxes, and  
13 nothing in this section precludes service companies who jointly provide  
14 service from agreeing by contract which of them shall remit the taxes  
15 collected.

16 (4) Counties imposing a county enhanced 911 excise tax must provide  
17 an annual update to the enhanced 911 coordinator detailing the  
18 proportion of their county enhanced 911 excise tax that is being spent  
19 on:

20 (a) Efforts to modernize their existing enhanced 911 communications  
21 system; and

22 (b) Enhanced 911 operational costs.

23 (5) A state enhanced 911 excise tax is imposed on all switched  
24 access lines in the state. The amount of tax (~~shall~~) may not exceed  
25 twenty-five cents per month for each switched access line. The tax  
26 (~~shall~~) must be uniform for each switched access line. The tax  
27 imposed under this subsection (~~shall~~) must be remitted to the  
28 department (~~of revenue~~) by local exchange companies on a tax return  
29 provided by the department. Tax proceeds (~~shall~~) must be deposited  
30 by the treasurer in the enhanced 911 account created in RCW 38.52.540.

31 (~~(4)~~) (6) A state enhanced 911 excise tax is imposed on all radio  
32 access lines whose place of primary use is located within the state in  
33 an amount of twenty-five cents per month for each radio access line.  
34 The tax (~~shall~~) must be uniform for each radio access line. The tax  
35 imposed under this section (~~shall~~) must be remitted to the department  
36 (~~of revenue~~) by radio communications service companies, including  
37 those companies that resell radio access lines, on a tax return  
38 provided by the department. Tax proceeds (~~shall~~) must be deposited

1 by the treasurer in the enhanced 911 account created in RCW 38.52.540.  
2 The tax imposed under this section is not subject to the state sales  
3 and use tax or any local tax.

4 (7) A state enhanced 911 excise tax is imposed on all  
5 interconnected voice over internet protocol service lines in the state.  
6 The amount of tax may not exceed twenty-five cents per month for each  
7 interconnected voice over internet protocol service line whose place of  
8 primary use is located in the state. The amount of tax must be uniform  
9 for each line and must be levied on no more than the number of voice  
10 over internet protocol service lines on an account that are capable of  
11 simultaneous unrestricted outward calling to the public switched  
12 telephone network. The tax imposed under this subsection must be  
13 remitted to the department by interconnected voice over internet  
14 protocol service companies on a tax return provided by the department.  
15 Tax proceeds must be deposited by the treasurer in the enhanced 911  
16 account created in RCW 38.52.540.

17 ((+5)) (8) For calendar year 2011, the taxes imposed by  
18 subsections (5) and (7) of this section must be set at their maximum  
19 rate. By August 31, 2011, and by August 31st of each year thereafter,  
20 the state enhanced 911 coordinator ((shall)) must recommend the level  
21 for the next year of the state enhanced 911 excise tax imposed by  
22 subsections ((+3)) (5) and (7) of this section, based on a systematic  
23 cost and revenue analysis, to the utilities and transportation  
24 commission. The commission ((shall)) must by the following October  
25 31st determine the level of the state enhanced 911 excise ((tax)) taxes  
26 imposed by subsections (5) and (7) of this section for the following  
27 year.

28 NEW SECTION. Sec. 4. A new section is added to chapter 82.14B RCW  
29 to read as follows:

30 (1) Counties imposing the enhanced 911 excise tax under RCW  
31 82.14B.030 must contract with the department for the administration and  
32 collection of the tax. The department may deduct a percentage amount,  
33 as provided by contract, of no more than two percent of the enhanced  
34 911 excise taxes collected to cover administration and collection  
35 expenses incurred by the department. If a county imposes an enhanced  
36 911 excise tax with an effective date of January 1, 2011, the county

1 must contract with the department for the administration and collection  
2 of the tax by October 15, 2010.

3 (2) The remainder of any portion of the county enhanced 911 excise  
4 tax under RCW 82.14B.030 that is collected by the department must be  
5 deposited in the county enhanced 911 excise tax account hereby created  
6 in the custody of the state treasurer. Expenditures from the account  
7 may be used only for distribution to counties imposing the enhanced 911  
8 excise tax. Only the director of the department or his or her designee  
9 may authorize expenditures from the account. The account is not  
10 subject to allotment procedures under chapter 43.88 RCW, and an  
11 appropriation is not required for expenditures.

12 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.14B RCW  
13 to read as follows:

14 (1) All moneys that accrue in the county enhanced 911 excise tax  
15 account created in section 4 of this act must be distributed monthly to  
16 the counties in the amount of the taxes collected on behalf of each  
17 county, minus the administration and collection fee retained by the  
18 department as provided in section 4 of this act.

19 (2) If a county imposes by resolution or ordinance an enhanced 911  
20 excise tax that is in excess of the maximum allowable county enhanced  
21 911 excise tax provided in RCW 82.14B.030, the ordinance or resolution  
22 may not be considered void in its entirety, but only with respect to  
23 that portion of the enhanced 911 excise tax that is in excess of the  
24 maximum allowable tax.

25 **Sec. 6.** RCW 82.14B.040 and 2002 c 341 s 9 are each amended to read  
26 as follows:

27 (1) The state enhanced 911 excise tax and the county enhanced 911  
28 excise tax on switched access lines (~~shall~~) must be collected from  
29 the subscriber by the local exchange company providing the switched  
30 access line.

31 (2) The state enhanced 911 excise tax and the county enhanced 911  
32 excise tax on radio access lines (~~shall~~) must be collected from the  
33 subscriber by the radio communications service company, including those  
34 companies that resell radio access lines, providing the radio access  
35 line to the subscriber.

1       (3) The state and county enhanced 911 excise taxes on  
2 interconnected voice over internet protocol service lines must be  
3 collected from the subscriber by the interconnected voice over internet  
4 protocol service company providing the interconnected voice over  
5 internet protocol service line to the subscriber.

6       (4) The amount of the tax ((shall)) must be stated separately on  
7 the billing statement which is sent to the subscriber.

8       **Sec. 7.** RCW 82.14B.042 and 2009 c 563 s 208 are each amended to  
9 read as follows:

10       (1) The state and county enhanced 911 excise taxes imposed by this  
11 chapter must be paid by the subscriber to the local exchange company  
12 providing the switched access line ~~((or))~~, the radio communications  
13 service company providing the radio access line, ((and)) or the  
14 interconnected voice over internet protocol service company providing  
15 the interconnected voice over internet protocol service line. Each  
16 local exchange company ((and)), each radio communications service  
17 company ((shall)), and each interconnected voice over internet protocol  
18 service company must collect from the subscriber the full amount of the  
19 taxes payable. The state and county enhanced 911 excise taxes required  
20 by this chapter to be collected by ((the local exchange company or the  
21 radio communications service)) a company are deemed to be held in trust  
22 by the ((local exchange company or the radio communications service))  
23 company until paid to the department. Any local exchange company  
24 ((or)), radio communications service company, or interconnected voice  
25 over internet protocol service company that appropriates or converts  
26 the tax collected to its own use or to any use other than the payment  
27 of the tax to the extent that the money collected is not available for  
28 payment on the due date as prescribed in this chapter is guilty of a  
29 gross misdemeanor.

30       (2) If any local exchange company ~~((or))~~, radio communications  
31 service company, or interconnected voice over internet protocol service  
32 company fails to collect the state or county enhanced 911 excise tax  
33 or, after collecting the tax, fails to pay it to the department in the  
34 manner prescribed by this chapter, whether such failure is the result  
35 of its own act or the result of acts or conditions beyond its control,  
36 the ((local exchange company or the radio communications service))  
37 company is personally liable to the state for the amount of the tax,



1 unless the (~~local exchange company or the radio communications~~  
2 ~~service~~) company has taken from the buyer in good faith documentation,  
3 in a form and manner prescribed by the department, stating that the  
4 buyer is not a subscriber or is otherwise not liable for the state or  
5 county enhanced 911 excise tax.

6 (3) The amount of tax, until paid by the subscriber to the local  
7 exchange company, the radio communications service company, the  
8 interconnected voice over internet protocol service company, or to the  
9 department, constitutes a debt from the subscriber to the (~~local~~  
10 ~~exchange company or the radio communications service~~) company. Any  
11 (~~local exchange company or radio communications service~~) company that  
12 fails or refuses to collect the tax as required with intent to violate  
13 the provisions of this chapter or to gain some advantage or benefit,  
14 either direct or indirect, and any subscriber who refuses to pay any  
15 tax due under this chapter is guilty of a misdemeanor. The state and  
16 county enhanced 911 excise taxes required by this chapter to be  
17 collected by the local exchange company (~~or the~~), radio  
18 communications service company, or interconnected voice over internet  
19 protocol service company must be stated separately on the billing  
20 statement that is sent to the subscriber.

21 (4) If a subscriber has failed to pay to the local exchange company  
22 (~~or the~~), radio communications service company, or interconnected  
23 voice over internet protocol service company the state or county  
24 enhanced 911 excise taxes imposed by this chapter and the (~~local~~  
25 ~~exchange company or the radio communications service~~) company has not  
26 paid the amount of the tax to the department, the department may, in  
27 its discretion, proceed directly against the subscriber for collection  
28 of the tax, in which case a penalty of ten percent may be added to the  
29 amount of the tax for failure of the subscriber to pay the tax to the  
30 (~~local exchange company or the radio communications service~~) company,  
31 regardless of when the tax is collected by the department. Tax under  
32 this chapter is due as provided under RCW 82.14B.061.

33 **Sec. 8.** RCW 82.14B.060 and 1998 c 304 s 5 are each amended to read  
34 as follows:

35 A county legislative authority imposing a tax under this chapter  
36 (~~shall~~) must establish by ordinance all necessary and appropriate  
37 procedures for the administration (~~and collection of the tax, which~~

1 ordinance shall provide for reimbursement to the telephone companies  
2 for actual costs of administration and collection of the tax imposed.  
3 The ordinance shall also provide that the due date for remittance of  
4 the tax collected shall be on or before the last day of the month  
5 following the month in which the tax liability accrues)) of the county  
6 enhanced 911 excise taxes by the department. A county legislative  
7 authority imposing a tax under this chapter must provide the department  
8 notification of the imposition of the tax or a change in the tax no  
9 less than seventy-five days before the effective date of the imposition  
10 of the tax or the change in the tax.

11 **Sec. 9.** RCW 82.14B.061 and 2002 c 341 s 11 are each amended to  
12 read as follows:

13 (1) The department (~~(of revenue shall)~~) must administer and  
14 (~~(shall)~~) adopt (~~(such)~~) rules as may be necessary to enforce and  
15 administer the state and county enhanced 911 excise taxes imposed or  
16 authorized by this chapter. Chapter 82.32 RCW, with the exception of  
17 RCW 82.32.045, 82.32.145, and 82.32.380, applies to the administration,  
18 collection, and enforcement of the state and county enhanced 911 excise  
19 taxes.

20 (2) The state and county enhanced 911 excise taxes imposed or  
21 authorized by this chapter, along with reports and returns on forms  
22 prescribed by the department, are due at the same time the taxpayer  
23 reports other taxes under RCW 82.32.045. If no other taxes are  
24 reported under RCW 82.32.045, the taxpayer (~~(shall)~~) must remit tax on  
25 an annual basis in accordance with RCW 82.32.045.

26 (3) The department (~~(of revenue)~~) may relieve any taxpayer or class  
27 of taxpayers from the obligation of remitting monthly and may require  
28 the return to cover other longer reporting periods, but in no event may  
29 returns be filed for a period greater than one year.

30 (4) The state and county enhanced 911 excise taxes imposed or  
31 authorized by this chapter are in addition to any taxes imposed upon  
32 the same persons under chapters 82.08 (~~(and)~~), 82.12, and 82.14 RCW.

33 **Sec. 10.** RCW 82.14B.150 and 2004 c 153 s 309 are each amended to  
34 read as follows:

35 (1) A local exchange company (~~(or)~~), radio communications service  
36 company (~~(shall)~~), or interconnected voice over internet protocol

1 service company must file tax returns on a cash receipts or accrual  
2 basis according to which method of accounting is regularly employed in  
3 keeping the books of the company. A (~~local exchange company or radio~~  
4 ~~communications service~~) company filing returns on a cash receipts  
5 basis is not required to pay tax on debt subject to credit or refund  
6 under subsection (2) of this section.

7 (2) A local exchange company (~~or~~) radio communications service  
8 company, or interconnected voice over internet protocol service company  
9 is entitled to a credit or refund for state and county enhanced 911  
10 excise taxes previously paid on bad debts, as that term is used in 26  
11 U.S.C. Sec. 166, as amended or renumbered as of January 1, 2003.

12 **Sec. 11.** RCW 82.14B.160 and 1998 c 304 s 8 are each amended to  
13 read as follows:

14 The taxes imposed or authorized by this chapter do not apply to any  
15 activity that the state or county is prohibited from taxing under the  
16 Constitution of this state or the Constitution or laws of the United  
17 States.

18 **Sec. 12.** RCW 82.14B.200 and 2009 c 563 s 209 are each amended to  
19 read as follows:

20 (1) Unless a local exchange company (~~or a~~) radio communications  
21 service company, or interconnected voice over internet protocol service  
22 company has taken from the buyer documentation, in a form and manner  
23 prescribed by the department, stating that the buyer is not a  
24 subscriber or is otherwise not liable for the tax, the burden of  
25 proving that a sale of the use of a switched access line (~~or~~) radio  
26 access line, or interconnected voice over internet protocol service  
27 line was not a sale to a subscriber or was not otherwise subject to the  
28 tax is upon the person who made the sale.

29 (2) If a local exchange company (~~or a~~) radio communications  
30 service company, or interconnected voice over internet protocol service  
31 company does not receive documentation, in a form and manner prescribed  
32 by the department, stating that the buyer is not a subscriber or is  
33 otherwise not liable for the tax at the time of the sale, have such  
34 documentation on file at the time of the sale, or obtain such  
35 documentation from the buyer within a reasonable time after the sale,  
36 the local exchange company (~~or the~~) radio communications service

1 company, or interconnected voice over internet protocol service company  
2 remains liable for the tax as provided in RCW 82.14B.042, unless the  
3 local exchange company (~~(or the)~~), radio communications service  
4 company, or interconnected voice over internet protocol service company  
5 can demonstrate facts and circumstances according to rules adopted by  
6 the department (~~(of revenue)~~) that show the sale was properly made  
7 without payment of the state or county enhanced 911 excise tax.

8 (3) The penalty imposed by RCW 82.32.291 may not be assessed on  
9 state or county enhanced 911 excise taxes due but not paid as a result  
10 of the improper use of documentation stating that the buyer is not a  
11 subscriber or is otherwise not liable for the state or county enhanced  
12 911 excise tax. This subsection does not prohibit or restrict the  
13 application of other penalties authorized by law.

14 **Sec. 13.** RCW 82.32.010 and 1998 c 304 s 12 are each amended to  
15 read as follows:

16 The provisions of this chapter (~~(shall)~~) apply with respect to the  
17 taxes imposed under chapters 82.04 through 82.14 RCW, under chapter  
18 82.14B RCW (~~(82.14B.030(3))~~), under chapters 82.16 through 82.29A RCW  
19 of this title, under chapter 84.33 RCW, and under other titles,  
20 chapters, and sections in such manner and to such extent as indicated  
21 in each such title, chapter, or section.

22 **Sec. 14.** RCW 38.52.510 and 1991 c 54 s 3 are each amended to read  
23 as follows:

24 (~~(By December 31, 1998,)~~) Each county, singly or in combination  
25 with one or more adjacent counties, (~~(shall)~~) must implement  
26 (~~(district-wide,)~~) countywide(~~(,)~~) or multicounty-wide enhanced 911  
27 emergency communications systems so that enhanced 911 is available  
28 throughout the state. The county (~~(shall)~~) must provide funding for  
29 the enhanced 911 communications system in the county (~~(or district)~~) in  
30 an amount equal to the amount the maximum tax under RCW 82.14B.030(1)  
31 would generate in the county (~~(or district)~~) less any applicable  
32 administrative fee charged by the department of revenue or the amount  
33 necessary to provide full funding of the system in the county (~~(or~~  
34 ~~district, whichever is less)~~). The state enhanced 911 coordination  
35 office established by RCW 38.52.520 (~~(shall)~~) must assist and  
36 facilitate enhanced 911 implementation throughout the state.

1       **Sec. 15.** RCW 38.52.520 and 1991 c 54 s 4 are each amended to read  
2 as follows:

3       A state enhanced 911 coordination office, headed by the state  
4 enhanced 911 coordinator, is established in the emergency management  
5 division of the department. Duties of the office (~~shall~~) include:

6       (1) Coordinating and facilitating the implementation and operation  
7 of enhanced 911 emergency communications systems throughout the state;

8       (2) Seeking advice and assistance from, and providing staff support  
9 for, the enhanced 911 advisory committee; (~~and~~)

10       (3) Recommending to the utilities and transportation commission by  
11 August 31st of each year the level of the state enhanced 911 excise tax  
12 for the following year;

13       (4) Considering base needs of individual counties for specific  
14 assistance, specify rules defining the purposes for which available  
15 state enhanced 911 funding may be expended, with the advice and  
16 assistance of the enhanced 911 advisory committee; and

17       (5) Providing an annual update to the enhanced 911 advisory  
18 committee on how much money each county has spent on:

19       (a) Efforts to modernize their existing enhanced 911 emergency  
20 communications system; and

21       (b) Enhanced 911 operational costs.

22       **Sec. 16.** RCW 38.52.530 and 2006 c 210 s 1 are each amended to read  
23 as follows:

24       The enhanced 911 advisory committee is created to advise and assist  
25 the state enhanced 911 coordinator in coordinating and facilitating the  
26 implementation and operation of enhanced 911 throughout the state. The  
27 director shall appoint members of the committee who represent diverse  
28 geographical areas of the state and include state residents who are  
29 members of the national emergency number association, the  
30 (~~associated~~) association of public communications officers Washington  
31 chapter, the Washington state fire chiefs association, the Washington  
32 association of sheriffs and police chiefs, the Washington state council  
33 of firefighters, the Washington state council of police officers, the  
34 Washington ambulance association, the state fire protection policy  
35 board, the Washington fire commissioners association, the Washington  
36 state patrol, the association of Washington cities, the Washington  
37 state association of counties, the utilities and transportation

1 commission or commission staff, a representative of a voice over  
2 internet protocol service company, and an equal number of  
3 representatives of large and small local exchange telephone companies  
4 and large and small radio communications service companies offering  
5 commercial mobile radio service in the state. (~~This section expires~~  
6 ~~December 31, 2011.~~)

7 **Sec. 17.** RCW 38.52.532 and 2006 c 210 s 2 are each amended to read  
8 as follows:

9 On an annual basis, the enhanced 911 advisory committee (~~shall~~)  
10 must provide an update on the status of enhanced 911 service in the  
11 state to the appropriate committees in the legislature. The update  
12 must include progress by counties towards creating greater efficiencies  
13 in enhanced 911 operations including, but not limited to,  
14 regionalization of facilities, centralization of equipment, and  
15 statewide purchasing.

16 **Sec. 18.** RCW 38.52.540 and 2002 c 371 s 905 and 2002 c 341 s 4 are  
17 each reenacted and amended to read as follows:

18 (1) The enhanced 911 account is created in the state treasury. All  
19 receipts from the state enhanced 911 excise taxes imposed by RCW  
20 82.14B.030 (~~shall~~) must be deposited into the account. Moneys in the  
21 account (~~shall~~) must be used only to support the statewide  
22 coordination and management of the enhanced 911 system, for the  
23 implementation of wireless enhanced 911 statewide, for the  
24 modernization of enhanced 911 emergency communications systems  
25 statewide, and to help supplement, within available funds, the  
26 operational costs of the system, including adequate funding of counties  
27 to enable implementation of wireless enhanced 911 service and  
28 reimbursement of radio communications service companies for costs  
29 incurred in providing wireless enhanced 911 service pursuant to  
30 negotiated contracts between the counties or their agents and the radio  
31 communications service companies. A county must show just cause,  
32 including but not limited to a true and accurate accounting of the  
33 funds expended, for any inability to provide reimbursement to radio  
34 communications service companies of costs incurred in providing  
35 enhanced 911 service.

1 (2) Funds generated by the enhanced 911 excise tax imposed by RCW  
2 82.14B.030(~~((3) shall))~~ (5) may not be distributed to any county that  
3 has not imposed the maximum county enhanced 911 excise tax allowed  
4 under RCW 82.14B.030(1). Funds generated by the enhanced 911 excise  
5 tax imposed by RCW 82.14B.030(~~((4) shall))~~ (6) may not be distributed  
6 to any county that has not imposed the maximum county enhanced 911  
7 excise tax allowed under RCW 82.14B.030(2).

8 (3) The state enhanced 911 coordinator, with the advice and  
9 assistance of the enhanced 911 advisory committee, is authorized to  
10 enter into statewide agreements to improve the efficiency of enhanced  
11 911 services for all counties and shall specify by rule the additional  
12 purposes for which moneys, if available, may be expended from this  
13 account.

14 (~~((4) During the 2001-2003 fiscal biennium, the legislature may  
15 transfer from the enhanced 911 account to the state general fund such  
16 amounts as reflect the excess fund balance of the account.))~~)

17 **Sec. 19.** RCW 38.52.545 and 2001 c 128 s 3 are each amended to read  
18 as follows:

19 In specifying rules defining the purposes for which available state  
20 enhanced 911 moneys may be expended, the state enhanced 911  
21 coordinator, with the advice and assistance of the enhanced 911  
22 advisory committee, (~~shall~~) must consider base needs of individual  
23 counties for specific assistance. Priorities for available enhanced  
24 911 funding are as follows:

25 (1) To assure that 911 dialing is operational statewide;

26 (2) To assist counties as necessary to assure that they can achieve  
27 a basic service level for 911 operations; and

28 (3) To assist counties as practicable to acquire items of a capital  
29 nature appropriate to (~~increasing~~) modernize 911 systems and increase  
30 911 effectiveness.

31 **Sec. 20.** RCW 38.52.550 and 2002 c 341 s 5 are each amended to read  
32 as follows:

33 A telecommunications company, (~~or~~) radio communications service  
34 company, or interconnected voice over internet protocol service  
35 company, providing emergency communications systems or services or a  
36 business or individual providing database information to enhanced 911

1 emergency communications ~~((system))~~ personnel ~~((shall))~~ is not ~~((be))~~  
2 liable for civil damages caused by an act or omission of the company,  
3 business, or individual in the:

4 (1) Good faith release of information not in the public record,  
5 including unpublished or unlisted subscriber information to emergency  
6 service providers responding to calls placed to ~~((a-911-or))~~ an  
7 enhanced 911 emergency communications service; or

8 (2) Design, development, installation, maintenance, or provision of  
9 consolidated ~~((911-or))~~ enhanced 911 emergency communications systems  
10 or services other than an act or omission constituting gross negligence  
11 or wanton or willful misconduct.

12 **Sec. 21.** RCW 38.52.561 and 2002 c 341 s 6 are each amended to read  
13 as follows:

14 The state enhanced 911 coordinator, with the advice and assistance  
15 of the enhanced 911 advisory committee, ~~((shall))~~ must set  
16 nondiscriminatory, uniform technical and operational standards  
17 consistent with the rules of the federal communications commission for  
18 the transmission of 911 calls from radio communications service  
19 companies and interconnected voice over internet protocol service  
20 companies to enhanced 911 emergency communications systems. These  
21 standards must not exceed the requirements set by the federal  
22 communications commission. The authority given to the state enhanced  
23 911 coordinator in this section is limited to setting standards as set  
24 forth in this section and does not constitute authority to regulate  
25 radio communications service companies or interconnected voice over  
26 internet protocol service companies.

27 **Sec. 22.** RCW 43.79A.040 and 2009 c 87 s 4 are each amended to read  
28 as follows:

29 (1) Money in the treasurer's trust fund may be deposited, invested,  
30 and reinvested by the state treasurer in accordance with RCW 43.84.080  
31 in the same manner and to the same extent as if the money were in the  
32 state treasury.

33 (2) All income received from investment of the treasurer's trust  
34 fund ~~((shall))~~ must be set aside in an account in the treasury trust  
35 fund to be known as the investment income account.



1 (3) The investment income account may be utilized for the payment  
2 of purchased banking services on behalf of treasurer's trust funds  
3 including, but not limited to, depository, safekeeping, and  
4 disbursement functions for the state treasurer or affected state  
5 agencies. The investment income account is subject in all respects to  
6 chapter 43.88 RCW, but no appropriation is required for payments to  
7 financial institutions. Payments (~~shall~~) must occur prior to  
8 distribution of earnings set forth in subsection (4) of this section.

9 (4)(a) Monthly, the state treasurer (~~shall~~) must distribute the  
10 earnings credited to the investment income account to the state general  
11 fund except under (b) and (c) of this subsection.

12 (b) The following accounts and funds (~~shall~~) must receive their  
13 proportionate share of earnings based upon each account's or fund's  
14 average daily balance for the period: The Washington promise  
15 scholarship account, the college savings program account, the  
16 Washington advanced college tuition payment program account, the  
17 agricultural local fund, the American Indian scholarship endowment  
18 fund, the foster care scholarship endowment fund, the foster care  
19 endowed scholarship trust fund, the students with dependents grant  
20 account, the basic health plan self-insurance reserve account, the  
21 contract harvesting revolving account, the Washington state combined  
22 fund drive account, the commemorative works account, the county  
23 enhanced 911 excise tax account, the Washington international exchange  
24 scholarship endowment fund, the toll collection account, the  
25 developmental disabilities endowment trust fund, the energy account,  
26 the fair fund, the family leave insurance account, the food animal  
27 veterinarian conditional scholarship account, the fruit and vegetable  
28 inspection account, the future teachers conditional scholarship  
29 account, the game farm alternative account, the GET ready for math and  
30 science scholarship account, the grain inspection revolving fund, the  
31 juvenile accountability incentive account, the law enforcement  
32 officers' and firefighters' plan 2 expense fund, the local tourism  
33 promotion account, the pilotage account, the produce railcar pool  
34 account, the regional transportation investment district account, the  
35 rural rehabilitation account, the stadium and exhibition center  
36 account, the youth athletic facility account, the self-insurance  
37 revolving fund, the sulfur dioxide abatement account, the children's  
38 trust fund, the Washington horse racing commission Washington bred

1 owners' bonus fund and breeder awards account, the Washington horse  
2 racing commission class C purse fund account, the individual  
3 development account program account, the Washington horse racing  
4 commission operating account (earnings from the Washington horse racing  
5 commission operating account must be credited to the Washington horse  
6 racing commission class C purse fund account), the life sciences  
7 discovery fund, the Washington state heritage center account, the  
8 reduced cigarette ignition propensity account, and the reading  
9 achievement account. However, the earnings to be distributed shall  
10 first be reduced by the allocation to the state treasurer's service  
11 fund pursuant to RCW 43.08.190.

12 (c) The following accounts and funds (~~shall~~) must receive eighty  
13 percent of their proportionate share of earnings based upon each  
14 account's or fund's average daily balance for the period: The advanced  
15 right-of-way revolving fund, the advanced environmental mitigation  
16 revolving account, the city and county advance right-of-way revolving  
17 fund, the federal narcotics asset forfeitures account, the high  
18 occupancy vehicle account, the local rail service assistance account,  
19 and the miscellaneous transportation programs account.

20 (5) In conformance with Article II, section 37 of the state  
21 Constitution, no trust accounts or funds shall be allocated earnings  
22 without the specific affirmative directive of this section.

23 NEW SECTION. **Sec. 23.** The following acts or parts of acts are  
24 each repealed:

25 (1) RCW 82.14B.070 (Emergency service communication districts--  
26 Authorized--Consolidation--Dissolution) and 1994 c 54 s 1 & 1987 c 17  
27 s 1;

28 (2) RCW 82.14B.090 (Emergency service communication districts--  
29 Emergency service communication system--Financing--Excise tax) and 1991  
30 c 54 s 13 & 1987 c 17 s 3; and

31 (3) RCW 82.14B.100 (Emergency service communication districts--  
32 Application of RCW 82.14B.040 through 82.14B.060) and 1991 c 54 s 14 &  
33 1987 c 17 s 4.

34 NEW SECTION. **Sec. 24.** A new section is added to chapter 82.14B  
35 RCW to read as follows:

36 For the time period from July 1, 2007, until the effective date of

1 section 3 of this act, counties and the state are authorized to accept  
2 and use funds and any accrued interest voluntarily remitted by  
3 interconnected voice over internet protocol service companies.

4 NEW SECTION. **Sec. 25.** If any provision of this act or its  
5 application to any person or circumstance is held invalid, the  
6 remainder of the act or the application of the provision to other  
7 persons or circumstances is not affected.

8 NEW SECTION. **Sec. 26.** The office of the code reviser may  
9 alphabetize the accounts and funds listed in RCW 43.79A.040(4)(b).

10 NEW SECTION. **Sec. 27.** (1) Except as otherwise provided in this  
11 section, this act takes effect October 1, 2010.

12 (2) Sections 1 through 3, 5 through 7, 10 through 21, and 23 of  
13 this act take effect January 1, 2011.

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