BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

)	DOCKET UT-011164
)	
)	ORDER DETERMINING THE
)	STATE ENHANCED 911 EXCISE
)	TAX
))))

BACKGROUND

- RCW 82.14B.030 requires the Washington Utilities and Transportation Commission (Commission) to determine on an annual basis the amount of the Enhanced 911 (E911) excise tax to be applied monthly to each switched access line. The level of the excise tax to be applied is to be based on the information and recommendation provided to the Commission by the state E911 coordinator.
- This matter was brought before the Commission at its regularly scheduled open meeting held on October 31, 2001. The Commissioners, having been fully advised in the matter, and having determined the following order to be consistent with the public interest directed the Secretary to enter the following order and related provisions.

FINDINGS OF FACT

- RCW 82.14B.030 (4) states, "By August 31st of each year the state enhanced 911 coordinator shall recommend the level for the next year of the state enhanced 911 excise tax, based on a systematic cost and revenue analysis, to the utilities and transportation commission. The commission shall by the following October 31st determine the level of the state enhanced 911 excise tax for the following year." The amount of tax shall not exceed twenty cents per month for each switched access line, as established through legislation.
- On August 22, 2001, the Military Department's Emergency Management Division, who coordinates the State's E911 program, submitted to the Commission, their annual report of revenues, expenditures, and budgets relating to the statewide provision of the E911 service and a recommendation for continuation of the current excise tax of \$0.20 per switched access line per month.

CONCLUSIONS OF LAW

Continuation of the state E911 excise tax of \$0.20 is necessary due to continued replacement of obsolete equipment for E911 upgrades, implementation of Phase I and

Phase II wireless compatibility as mandated in FCC Docket 94-102, continuation of salary assistance for small counties and other county assistance, and ongoing E911 expenses.

ORDER

THE COMMISSION ORDERS:

Each local exchange telephone company shall collect a state Enhanced 911 excise tax in the amount of \$0.20 per switched access line per month, and pursuant to RCW 82.14B.030, shall remit the amount collected directly to the Department of Revenue on a tax return provided by the Department of Revenue.

DATED at Olympia, Washington, and effective this 31st day of October, 2001.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

CAROLE J. WASHBURN Secretary