

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

In the Matter of Approving the) DOCKET UT-021139
 Enhanced 911 Excise Tax)
) ORDER DETERMINING THE
) STATE ENHANCED 911 EXCISE
) TAX

BACKGROUND

1 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.

2 This matter was brought before the Commission at its regularly scheduled open
 meeting held on October 30, 2002. 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

3 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.

4 The Military Department’s Emergency Management Division (EMD) coordinates the
 State’s E911 program. On August 28, 2002, EMD submitted to the Commission,
 their annual report of revenues, expenditures, and budgets relating to the statewide
 provision of the E911 service. EMD has recommended the continuation of the
 current excise tax of \$0.20 per switched access line per month.

CONCLUSIONS OF LAW

5 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:

- 6 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 30th day of October, 2002.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

CAROLE J. WASHBURN
Secretary