

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of Approving the)	DOCKET NO. UT-051299
Enhanced 911 Excise Tax)	
)	ORDER NO. 01
)	
)	
)	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 The Military Department, Emergency Management Division (EMD), filed a request with the Commission to continue the State E911 wireline excise tax at the current rate of \$0.20 per switched access line per month for fiscal year 2006. The state E911 excise tax was extended to wireless subscribers beginning January 1, 2003, at a fixed rate of \$0.20 per month per subscriber. This additional tax resource was utilized to implement and operate new location technologies for wireless E911 and to assist counties with related Public Safety Answering Point (PSAP) equipment upgrades.

- 3 Rules developed by the EMD Program Office require wireless and wireline funds be kept separate, except for common portions of the E911 network that are supported by both wireless and wireline customers.

FINDINGS AND CONCLUSIONS

- 4 (1) RCW 82.14B.030 (4) states that 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 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.
- 5 (2) EMD has submitted to the Commission its 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. This matter was brought before the Commission at its regularly scheduled open meeting held on October 26, 2005. The Commission Staff investigated the filing and recommended the Commission determine the appropriate level of tax to be \$0.20.
- 6 (3) Continuation of the state E911 excise tax of \$0.20 is necessary due to implementation of network revisions, auditing billings, physical diversity, supporting, maintaining, and upgrading the operations for E911 services statewide.

ORDER

THE COMMISSION ORDERS:

- 7 (1) 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 26th day of October, 2005.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PATRICK J. OSHIE, Commissioner

PHILIP B. JONES, Commissioner