

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

In the Matter of Determining the                    )   DOCKET UT-081630  
Enhanced 911 Excise Tax                            )     
  )   ORDER 01  
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  )   ORDER DETERMINING THE  
  )   STATE ENHANCED 911 EXCISE  
  )   TAX  
..... )

**BACKGROUND**

- 1     Washington law imposes an “enhanced 911 excise tax” to be applied monthly to each switched access telephone line. Local exchange telecommunications companies providing or reselling these services are required to remit the tax to the Department of Revenue, which puts the funds in an account used to support 911 services. RCW 82.14B.030 (3) imposes the tax on switched access lines. The level of the excise tax to be applied is based on the information and recommendation provided to the Washington Utilities and Transportation Commission (Commission) by the State 911 coordinator.
  
- 2     Under RCW 82.14B.030(5), the Military Department, Emergency Management Division, 911 Coordinator (EMD), must recommend to the Commission the appropriate level of tax, based on a systematic cost and revenue analysis. The EMD makes its recommendation annually by August 31, and the Commission must “determine the level of the state Enhanced 911 excise tax for the following year” by the following October 31. The amount of the tax is capped by statute at twenty cents (\$0.20) per month for each switched access line.
  
- 3     The EMD filed a petition with the Commission on September 5, 2008, to continue the State enhanced 911 excise tax at the current rate of twenty cents (\$0.20) per switched access line per month for calendar year 2009. In the coming year, the EMD intends to use the tax receipts for ongoing 911 expenses and projects, including the following:
  1. Next Generation 911 (NG911) network system;

2. National integration 911 Emergency Medical Services and health care pandemic plan;
3. NG911 network system centralization, equipment utilization, and support;
4. NG 911 installation Request for Proposal;
5. NG 911 installation final proposal oversight;
6. NG 911 contract completion study;
7. Emergency notification systems (reverse 911) contract study based on a funded request by the legislature;
8. 911 taxation administrative code review contract; and
9. County contract policies and management review.

### **FINDINGS AND CONCLUSIONS**

- 4 (1) On September 5, 2008, the EMD filed with the Commission its annual report of revenues, expenditures, and budgets relating to the statewide provision of 911 services. The EMD has recommended continued assessment of the excise tax at the rate of twenty cents (\$0.20) per switched access line per month.
- 5 (2) This matter came before the Commission at its regularly scheduled open meeting held on October 30, 2008.
- 6 (3) Commission Staff investigated the filing and recommended the Commission determine the appropriate level of tax to be twenty cents (\$0.20).
- 7 (4) Assessment of the State 911 excise tax at twenty cents (\$0.20) is necessary to protect the public interest through continued operation and development of the State's 911 system, including but not limited to the specific projects and initiatives described by the EMD.

### **O R D E R**

#### THE COMMISSION ORDERS:

- 8 (1) Each local exchange company shall collect a State Enhanced 911 excise tax in the amount of twenty cents (\$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.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Executive Secretary to enter this Order.

DATED at Olympia, Washington, and effective October 30, 2008.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Executive Director and Secretary