# BEFORE THE WASHINGTON STATE UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of Determining the	) DOCKET UT-091479
Enhanced 911 Excise Tax	)
	ORDER 01
	)
	)
	ORDER DETERMINING THE
	) STATE ENHANCED 911 EXCISE
	) TAX
	)

#### **BACKGROUND**

- 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.
- Under RCW 82.14B.030(5), the Military Department, Emergency Management Division (EMD), must recommend to the Commission the appropriate level of tax, based on a systematic cost and revenue analysis. 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. *Id.* The amount of the tax is capped by statute at twenty cents per month for each switched access line.
- 3 The EMD filed a petition with the Commission on September 16, 2009, to continue the State enhanced 911 excise tax at the current rate of twenty cents per switched access line per month for calendar year 2010. In the coming year, the EMD intends to use the tax receipts for ongoing 911 expenses and projects, including the implementation of the Next Generation 911 system and Emergency Medical Services and health care plan.

### FINDINGS AND CONCLUSIONS

4 (1) On September 16, 2009, 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 per switched access line per month.
- 5 (2) This matter came before the Commission at its regularly scheduled open meeting held on October 29, 2009.
- 6 (3) Commission Staff investigated the filing and recommended the Commission determine the appropriate level of tax to be twenty cents per switched access line per month.
- Assessment of the State 911 excise tax at twenty cents per switched access line per month 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.

### ORDER

## THE COMMISSION ORDERS:

8 (1) Each local exchange company shall collect a State Enhanced 911 excise tax in the amount of twenty cents 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 October 29, 2009.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Executive Director and Secretary