

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

In the Matter of Determining the) DOCKET UT-111571
Enhanced 911 Excise Tax)
) ORDER 01
)
)
) ORDER DETERMINING THE
) STATE ENHANCED 911 EXCISE
) TAX
.....)

BACKGROUND

- 1 Under RCW 82.14B.030(5) and (7) a state enhanced 911 excise tax is imposed on all switched access lines and interconnected Voice over Internet Protocol (VoIP) service lines in the state. The amount of the tax may not exceed twenty-five cents per month for each switched access line or interconnected VoIP service line. Local exchange telecommunications companies providing or reselling these services as well as interconnected VoIP providers are required to remit the tax to the Department of Revenue and the treasurer must deposit the tax in an enhanced 911 account.

- 2 RCW 82.14B.030 requires that the state enhanced 911 coordinator, the Emergency Management Division (EMD) of the State’s Military Department,, 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 Washington Utilities and Transportation Commission (Commission) must determine the level of the state enhanced 911 excise tax for the following year by the following October 31.

- 3 On August 29, 2011, the EMD filed a petition with the Commission recommending that the Commission set the enhanced 911 excise tax at twenty-five cents per switched access line and twenty-five cents per interconnected VoIP service line per month for calendar year 2012.

- 4 Commission Staff has reviewed the filing and agrees with EMD’s request that twenty-five cents per month per switched access line or interconnected VoIP service line is necessary to recover enhanced 911 costs and should be approved.

FINDINGS AND CONCLUSIONS

- 5 (1) On August 29, 2011, the Military Department, Emergency Management Division, filed with the Commission its annual report of revenues, expenditures, and budgets relating to the statewide provision of 911 services. The Emergency Management Division recommended assessment of the excise tax at the monthly rate of twenty-five cents per switched access line and per interconnected VoIP line in accordance with new law effective January 1, 2011.
- 6 (2) An order in accordance with RCW 82.14B.030 is required under current law and a state enhanced 911 excise tax rate of twenty-five cents per month per switched access line and interconnected VoIP service line is appropriate.
- 7 (3) This matter came before the Commission at its regularly scheduled open meeting on October 13, 2011.

ORDER

THE COMMISSION ORDERS:

- 8 (1) Each local exchange company shall collect a state enhanced 911 excise tax in the amount of twenty-five cents per month per switched access and remit the amount collected directly to the Department of Revenue on a tax return provided by the Department of Revenue, pursuant to RCW 82.14B.030.
- 9 (2) Each interconnected Voice over Internet Protocol service company shall collect a state enhanced 911 excise tax in the amount of twenty-five cents per month per interconnected VoIP service line and remit the amount collected directly to the Department of Revenue on a tax return provided by the Department of Revenue, pursuant to RCW 82.14B.030.
- 10 (3) The Commissioners, having determined this Order to be consistent with the provision of RCW 82.14B.030 and in the public interest, directed the Secretary to enter this Order.

DATED at Olympia, Washington, and effective October 13, 2011.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Executive Director and Secretary