

**Chapter 82.14B RCW**  
**COUNTIES—TAX ON TELEPHONE ACCESS LINE USE**

**Sections**

82.14B.010	Findings.
82.14B.020	Definitions.
82.14B.030	County 911 excise tax on use of switched access lines and radio access lines authorized—Amount—State 911 excise tax—Amount.
82.14B.035	Tax preferences—Expiration dates.
82.14B.040	Collection of tax.
82.14B.042	Payment and collection of taxes—Penalties for violations.
82.14B.050	Use of proceeds.
82.14B.055	Use of funds voluntarily remitted.
82.14B.060	County imposition of tax—Ordinance—Department notice.
82.14B.061	Administration by department—Extending reporting periods.
82.14B.063	Administration and collection by department—County 911 excise tax account created.
82.14B.065	County 911 excise tax account distributions—911 excise tax imposed in excess of maximum allowable.
82.14B.150	Filing of tax returns—Credit or refund for bad debts.
82.14B.160	Exemption—Activities immune from taxation under constitutions.
82.14B.200	Burden of proof that sale is not to subscriber—Effect of resale certificate—Liability if no retail certificate—Penalties—Exceptions.
82.14B.210	Personal liability upon termination, dissolution, or abandonment of business—Exemptions—Notice—Applicability—Collections.
82.14B.220	Transfer of tax revenues from counties to local governments.

**RCW 82.14B.010 Findings.** The legislature finds that the state and counties should be provided with an additional revenue source to fund 911 emergency communications systems throughout the state on a multicounty or countywide basis. The legislature further finds that the most efficient and appropriate method of deriving additional revenue for this purpose is to impose an excise tax on the use of switched access lines, radio access lines, and interconnected voice over internet protocol service lines. [2022 c 203 s 19; 2010 1st sp.s. c 19 s 1; 1991 c 54 s 9; 1981 c 160 s 1.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** "(1) Except as otherwise provided in this section, this act takes effect October 1, 2010.

(2) Sections 1 through 3, 5 through 7, 10 through 21, and 23 of this act take effect January 1, 2011." [2010 1st sp.s. c 19 s 27.]

**Referral to electorate—1991 c 54:** See note following RCW 38.52.030.

**RCW 82.14B.020 Definitions.** As used in this chapter:

(1) "911 emergency communications system" means a public 911 communications system consisting of a network, database, and on-premises equipment that is accessed by dialing or accessing 911 and that enables reporting police, fire, medical, or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 voice and data to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 voice and data at the appropriate public safety answering point.

(2) "Consumer" means a person who purchases a prepaid wireless telecommunications service in a retail transaction.

(3) "Emergency services communication system" means a multicounty or countywide communications network, including an enhanced or next generation 911 emergency communications system, which provides rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire, medical, or other emergency services.

(4) "Enhanced 911 emergency communications system" means a public communications system consisting of a network, database, and on-premises equipment that is accessed by dialing or accessing 911 and that enables reporting police, fire, medical, or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 voice or data to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 voice or data at the appropriate public safety answering point. "Enhanced 911 emergency communications system" includes the modernization to next generation 911 systems.

(5) "Interconnected voice over internet protocol service" has the same meaning as provided by the federal communications commission in 47 C.F.R. Sec. 9.3 on January 1, 2009, or a subsequent date determined by the department.

(6) "Interconnected voice over internet protocol service line" means an interconnected voice over internet protocol service that offers an active telephone number or successor dialing protocol assigned by a voice over internet protocol provider to a voice over internet protocol service customer that has inbound and outbound calling capability, which can directly access a public safety answering point when such a voice over internet protocol service customer has a place of primary use in the state.

(7) "Local exchange company" has the meaning ascribed to it in RCW 80.04.010.

(8) "Next generation 911 emergency communications system" means a public communications system consisting of networks, databases, and public safety answering point 911 hardware, software, and technology that is accessed by the public in the state through 911. The system includes the capability to: Route incoming 911 voice and data to the appropriate public safety answering point that operates in a defined 911 service area; answer incoming 911 voice and data; and receive and display incoming 911 voice and data, including automatic location identification and automatic number identification, at a public safety answering point. "Next generation 911 emergency communications system" includes future modernizations to the 911 system.

(9) "Place of primary use" means the street address representative of where the subscriber's use of the radio access line or interconnected voice over internet protocol service line occurs, which must be:

(a) The residential street address or primary business street address of the subscriber; and

(b) In the case of radio access lines, within the licensed service area of the home service provider.

(10) "Prepaid wireless telecommunications service" means a telecommunications service that provides the right to use mobile wireless service as well as other nontelecommunications services including the download of digital products delivered electronically, content, and ancillary services, which must be paid for in full in advance and sold in predetermined units or dollars of which the number declines with use in a known amount.

(11) "Private telecommunications system" has the meaning ascribed to it in RCW 80.04.010.

(12) "Radio access line" means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include, but are not limited to, radio-telephone communications lines used in cellular telephone service, personal communications services, and network radio access lines, or their functional and competitive equivalent. Radio access lines do not include lines that provide access to one-way signaling service, such as paging service, or to communications channels suitable only for data transmission, or to nonlocal radio access line service, such as wireless roaming service, or to a private telecommunications system.

(13) "Radio communications service company" means every corporation, company, association, joint stock, partnership, and person, their lessees, trustees, or receivers appointed by any court, and every city or town making available facilities to provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332(d)(1), or cellular communications services for hire, sale, and both facilities-based and nonfacilities-based resellers, and does not include radio paging providers.

(14) "Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.

(15) "Seller" means a person who sells prepaid wireless telecommunications service to another person.

(16) "Subscriber" means the retail purchaser of telecommunications service, a competitive telephone service, or interconnected voice over internet protocol service. "Subscriber" does not include a consumer, as defined in this section.

(17) "Switched access line" means the telephone service line which connects a subscriber's main telephone(s) or equivalent main telephone(s) to the local exchange company's switching office. [2022 c 203 s 20; 2013 2nd sp.s. c 8 s 102. Prior: 2010 1st sp.s. c 19 s 2; prior: 2007 c 54 s 16; 2007 c 6 s 1009; 2002 c 341 s 7; 1998 c 304 s 2; 1994 c 96 s 2; 1991 c 54 s 10; 1981 c 160 s 2.]

**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—Effective dates—2013 2nd sp.s. c 8:** See notes following RCW 82.14B.040.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Severability—2007 c 54:** See note following RCW 82.04.050.

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Findings—1998 c 304:** "The legislature finds that:

(1) The state enhanced 911 excise tax imposed at the current rate of twenty cents per switched access line per month generates adequate tax revenues to enhance the 911 telephone system for switched access lines statewide by December 31, 1998, as mandated in RCW 38.52.510;

(2) The tax revenues generated from the state enhanced 911 excise tax when the tax rate decreases to a maximum of ten cents per switched access line on January 1, 1999, will not be adequate to fund the long-term operation and equipment replacement costs for the enhanced 911 telephone systems in the counties or multicounty regions that receive financial assistance from the state enhanced 911 office;

(3) Some counties or multicounty regions will need financial assistance from the state enhanced 911 office to implement and maintain enhanced 911 because the tax revenue generated from the county enhanced 911 excise tax is not adequate;

(4) Counties with populations of less than seventy-five thousand will need salary assistance to create multicounty regions and counties with populations of seventy-five thousand or more, if requested by smaller counties, will need technical assistance and incentives to provide multicounty services; and

(5) Counties should not request state financial assistance for implementation and maintenance of enhanced 911 for switched access lines unless the county has imposed the maximum enhanced 911 tax authorized in RCW 82.14B.030." [1998 c 304 s 1.]

**Effective dates—1998 c 304:** "This act takes effect January 1, 1999, except section 14 of this act which takes effect July 1, 1998." [1998 c 304 s 15.]

**Finding—Intent—1994 c 96:** "(1) The legislature finds that:

(a) Emergency services communication systems, including enhanced 911 telephone systems, are currently funded with revenues from state and local excise taxes imposed on the use of switched access lines;

(b) Users of cellular communication systems and other similar wireless telecommunications systems do not use switched access lines and are not currently subject to these excise taxes; and

(c) The volume of 911 calls by users of cellular communications systems and other similar wireless telecommunications systems has increased in recent years.

(2) The intent of this act is to acknowledge the recommendations regarding 911 emergency communication system funding as detailed in the report to the legislature dated November 1993, entitled "Taxation of Cellular Communications in Washington State," to authorize imposition and collection of the twenty-five cent county tax discussed in chapter 6 of that report, and to require the department of revenue to continue the \*study of such funding as detailed in the report." [1994 c 96 s 1.]

**\*Reviser's note:** See 1992 c 218 and 1994 c 96 s 6.

**Effective dates—1994 c 96:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 23, 1994], except section 5 of this act shall take effect January 1, 1995." [1994 c 96 s 8.]

**Referral to electorate—1991 c 54:** See note following RCW 38.52.030.

**RCW 82.14B.030 County 911 excise tax on use of switched access lines and radio access lines authorized—Amount—State 911 excise tax—Amount.** Subject to the enactment into law of the 2013 amendments to RCW 82.08.0289 in section 107, chapter 8, Laws of 2013 2nd sp. sess., the 2013 amendments to RCW 80.36.430 in section 108, chapter 8, Laws of 2013 2nd sp. sess., and the 2013 amendments to RCW 43.20A.725 in section 109, chapter 8, Laws of 2013 2nd sp. sess.:

(1) The legislative authority of a county may impose a county 911 excise tax on the use of switched access lines in an amount not exceeding seventy cents per month for each switched access line. The amount of tax must be uniform for each switched access line. Each county must provide notice of the tax to all local exchange companies serving in the county at least sixty days in advance of the date on which the first payment is due. The tax imposed under this subsection must be remitted to the department by local exchange companies on a tax return provided by the department. The tax must be deposited in the county 911 excise tax account as provided in RCW 82.14B.063.

(2)(a) The legislative authority of a county may also impose a county 911 excise tax on the use of radio access lines:

(i) By subscribers whose place of primary use is located within the county in an amount not exceeding seventy cents per month for each radio access line. The amount of tax must be uniform for each radio access line under this subsection (2)(a)(i); and

(ii) By consumers whose retail transaction occurs within the county in an amount not exceeding seventy cents per retail transaction. The amount of tax must be uniform for each retail transaction under this subsection (2)(a)(ii).

(b) The county must provide notice of the tax to all radio communications service companies serving in the county at least sixty days in advance of the date on which the first payment is due. The tax imposed under this section must be remitted to the department by radio communications service companies, including those companies that resell radio access lines, and sellers of prepaid wireless telecommunications services, on a tax return provided by the department. The tax must be deposited in the county 911 excise tax account as provided in RCW 82.14B.063.

(3) (a) The legislative authority of a county may impose a county 911 excise tax on the use of interconnected voice over internet protocol service lines in an amount not exceeding seventy cents per month for each interconnected voice over internet protocol service line. The amount of tax must be uniform for each line and must be levied on no more than the number of voice over internet protocol service lines on an account that are capable of simultaneous unrestricted outward calling to the public switched telephone network.

(b) The interconnected voice over internet protocol service company must use the place of primary use of the subscriber to determine which county's 911 excise tax applies to the service provided to the subscriber.

(c) The tax imposed under this section must be remitted to the department by interconnected voice over internet protocol service companies on a tax return provided by the department.

(d) The tax must be deposited in the county 911 excise tax account as provided in RCW 82.14B.063.

(e) To the extent that a local exchange carrier and an interconnected voice over internet protocol service company contractually jointly provide a single service line, only one service company is responsible for remitting the 911 excise taxes, and nothing in this section precludes service companies who jointly provide service from agreeing by contract which of them must remit the taxes collected.

(4) Counties imposing a county 911 excise tax must provide an annual update to the 911 coordinator detailing the proportion of their county 911 excise tax that is being spent on:

(a) Efforts to modernize their existing 911 communications system; and

(b) 911 operational costs.

(5) A state 911 excise tax is imposed on all switched access lines in the state. The amount of tax may not exceed twenty-five cents per month for each switched access line. The tax must be uniform for each switched access line. The tax imposed under this subsection must be remitted to the department by local exchange companies on a tax return provided by the department. Tax proceeds must be deposited by the treasurer in the 911 account created in RCW 38.52.540.

(6) (a) A state 911 excise tax is imposed on the use of all radio access lines:

(i) By subscribers whose place of primary use is located within the state in an amount of twenty-five cents per month for each radio access line. The tax must be uniform for each radio access line under this subsection (6) (a) (i); and

(ii) By consumers whose retail transaction occurs within the state in an amount of twenty-five cents per retail transaction. The tax must be uniform for each retail transaction under this subsection (6) (a) (ii). Until July 1, 2018, a seller of prepaid wireless telecommunications service may charge an additional five cents per retail transaction as compensation for the cost of collecting and remitting the tax.

(b) The tax imposed under this section must be remitted to the department by radio communications service companies, including those companies that resell radio access lines, and sellers of prepaid wireless telecommunications service, on a tax return provided by the department. Tax proceeds must be deposited by the treasurer in the 911 account created in RCW 38.52.540. The tax imposed under this section is not subject to the state sales and use tax or any local tax.

(7) For purposes of the state and county 911 excise taxes imposed by subsections (2) and (6) of this section, the retail transaction is deemed to occur at the location where the transaction is sourced to under RCW 82.32.520(3)(c).

(8) A state 911 excise tax is imposed on all interconnected voice over internet protocol service lines in the state. The amount of tax may not exceed twenty-five cents per month for each interconnected voice over internet protocol service line whose place of primary use is located in the state. The amount of tax must be uniform for each line and must be levied on no more than the number of voice over internet protocol service lines on an account that are capable of simultaneous unrestricted outward calling to the public switched telephone network. The tax imposed under this subsection must be remitted to the department by interconnected voice over internet protocol service companies on a tax return provided by the department. Tax proceeds must be deposited by the treasurer in the 911 account created in RCW 38.52.540.

(9) For calendar year 2011, the taxes imposed by subsections (5) and (8) of this section must be set at their maximum rate. By August 31, 2011, and by August 31st of each year thereafter, the state 911 coordinator must recommend the level for the next year of the state 911 excise tax imposed by subsections (5) and (8) of this section, based on a systematic cost and revenue analysis, to the utilities and transportation commission. The commission must by the following October 31st determine the level of the state 911 excise taxes imposed by subsections (5) and (8) of this section for the following year. [2022 c 203 s 21; 2013 2nd sp.s. c 8 s 105; 2010 1st sp.s. c 19 s 3. Prior: 2007 c 54 s 17; 2007 c 6 s 1024; prior: 2002 c 341 s 8; 2002 c 67 s 8; 1998 c 304 s 3; 1994 c 96 s 3; 1991 c 54 s 11; 1981 c 160 s 3.]

**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—Effective dates—2013 2nd sp.s. c 8:** See notes following RCW 82.14B.040.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Severability—2007 c 54:** See note following RCW 82.04.050.

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Finding—Effective date—2002 c 67:** See notes following RCW 82.04.530.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**Finding—Intent—Effective dates—1994 c 96:** See notes following RCW 82.14B.020.

**Referral to electorate—1991 c 54:** See note following RCW 38.52.030.

**RCW 82.14B.035 Tax preferences—Expiration dates.** See RCW 82.32.805 for the expiration date of new tax preferences for the tax imposed under this chapter. [2013 2nd sp.s. c 13 s 1707.]

**Effective date—2013 2nd sp.s. c 13:** See note following RCW 82.04.43393.

**RCW 82.14B.040 Collection of tax.** Subject to the enactment into law of the 2013 amendments to RCW 82.08.0289 in section 107, chapter 8, Laws of 2013 2nd sp. sess., the 2013 amendments to RCW 80.36.430 in section 108, chapter 8, Laws of 2013 2nd sp. sess., and the 2013 amendments to RCW 43.20A.725 in section 109, chapter 8, Laws of 2013 2nd sp. sess.:

(1) Except as provided otherwise in subsection (2) of this section:

(a) The state 911 excise tax and the county 911 excise tax on switched access lines must be collected from the subscriber by the local exchange company providing the switched access line.

(b) The state 911 excise tax and the county 911 excise tax on radio access lines must be collected from the subscriber by the radio communications service company, including those companies that resell radio access lines, providing the radio access line to the subscriber, and the seller of prepaid wireless telecommunications service.

(c) The state and county 911 excise taxes on interconnected voice over internet protocol service lines must be collected from the subscriber by the interconnected voice over internet protocol service company providing the interconnected voice over internet protocol service line to the subscriber.

(d) The amount of the tax must be stated separately on the billing statement which is sent to the subscriber.

(2)(a) The state and county 911 excise taxes imposed by this chapter must be collected from the consumer by the seller of a prepaid wireless telecommunications service for each retail transaction occurring in this state.

(b) The department must transfer all tax proceeds remitted by a seller under this subsection (2) as provided in RCW 82.14B.030 (2) and (6).

(c) The taxes required by this subsection to be collected by the seller must be separately stated in any sales invoice or instrument of sale provided to the consumer. [2022 c 203 s 22; 2013 2nd sp.s. c 8 s 103; 2010 1st sp.s. c 19 s 6; 2002 c 341 s 9; 1998 c 304 s 4; 1994 c 96 s 4; 1991 c 54 s 12; 1981 c 160 s 4.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—2013 2nd sp.s. c 8:** "(1) The legislature finds that:



(a) The communications industry is undergoing rapid change due to technological advances and deregulation. The legislature further finds that an industry that began with the telephone now includes cable, wireless, and satellite communications, as well as the internet;

(b) Washington's tax system has not kept pace with this industry;

(c) There are a vast array of state taxes and other charges on communications services in Washington that were established for a far different technological, legal, and structural landscape than what exists today;

(d) Many taxes and fees remain targeted to a specific technology (e.g., telephone taxes or cable franchise fees), despite the blurring of distinctions between technologies that provide similar services (e.g., the telephone and internet telephony); and

(e) The convergence of formerly distinct communications technologies renders the existing tax structure difficult to justify in terms of economic efficiency or equity.

(2) It is the legislature's intent to address the vast disparity in tax policy for communications services in an effort to minimize the existing inequity, inefficiency, and administrative complexity while preserving revenue sufficiency.

(3) With respect to section 107 of this act, the legislature further finds that:

(a) The department of revenue has consistently interpreted the phrase "a residential class of telephone service" as it would have been understood when the residential telephone service exemption was enacted in 1983;

(b) In 1983, all telephone service was divided into separate "local" and "toll" services for "residential" and "business" classifications, as defined by regulatory tariffs filed with the utilities and transportation commission. As a result, the department of revenue has consistently restricted the residential telephone service exemption in RCW 82.08.0289 to nontoll telephone service provided under a residential customer regulatory tariff. This includes traditional landline telephone service but excludes cellular telephone service and voice over internet protocol telephone services, which are not subject to regulatory tariffs;

(c) The department of revenue's interpretation of the residential telephone service exemption has been upheld by the board of tax appeals but was rejected by the Thurston county superior court in a 2011 decision; and

(d) Further litigation would be costly and could result in the unintended expansion of the exemption to all telephone services that a carrier treats as residential, such as cellular and voice over internet protocol telephone services provided to nonbusiness customers, and to long-distance service provided to residential customers for a flat rate. This could result in extremely large and devastating revenue impacts for the state and local governments.

(4) The legislature intends section 107 of this act to clarify retroactively that, prior to this act, the residential telephone service exemption in RCW 82.08.0289 has always applied only to residential nontoll telephone service offered under a tariff filed with the utilities and transportation commission, consistent with the department of revenue's long-standing interpretation of the exemption." [2013 2nd sp.s. c 8 s 101.]

**Effective dates—2013 2nd sp.s. c 8:** "(1) Except as provided otherwise in this section, part I of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect August 1, 2013.

(2) Sections 102 through 106 of this act take effect January 1, 2014." [2013 2nd sp.s. c 8 s 301.]

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**Finding—Intent—Effective dates—1994 c 96:** See notes following RCW 82.14B.020.

**Referral to electorate—1991 c 54:** See note following RCW 38.52.030.

**RCW 82.14B.042 Payment and collection of taxes—Penalties for violations.** Subject to the enactment into law of the 2013 amendments to RCW 82.08.0289 in section 107, chapter 8, Laws of 2013 2nd sp. sess., the 2013 amendments to RCW 80.36.430 in section 108, chapter 8, Laws of 2013 2nd sp. sess., and the 2013 amendments to RCW 43.20A.725 in section 109, chapter 8, Laws of 2013 2nd sp. sess.:

(1)(a) The state and county 911 excise taxes imposed by this chapter must be paid by:

(i) The subscriber to the local exchange company providing the switched access line, the radio communications service company providing the radio access line, or the interconnected voice over internet protocol service company providing the interconnected voice over internet protocol service line; or

(ii) The consumer to the seller of prepaid wireless telecommunications service.

(b) Each local exchange company, each radio communications service company, and each interconnected voice over internet protocol service company must collect from the subscriber, and each seller of prepaid wireless telecommunications service must collect from the consumer, the full amount of the taxes payable. The state and county 911 excise taxes required by this chapter to be collected by a company or seller, are deemed to be held in trust by the company or seller until paid to the department. Any local exchange company, radio communications service company, seller of prepaid wireless telecommunications service, or interconnected voice over internet protocol service company that appropriates or converts the tax collected to its own use or to any use other than the payment of the tax to the extent that the money collected is not available for payment on the due date as prescribed in this chapter is guilty of a gross misdemeanor.

(2) If any local exchange company, radio communications service company, seller of prepaid wireless telecommunications service, or

interconnected voice over internet protocol service company fails to collect the state or county 911 excise tax or, after collecting the tax, fails to pay it to the department in the manner prescribed by this chapter, whether such failure is the result of its own act or the result of acts or conditions beyond its control, the company or seller is personally liable to the state for the amount of the tax, unless the company or seller has taken from the buyer in good faith documentation, in a form and manner prescribed by the department, stating that the buyer is not a subscriber or consumer or is otherwise not liable for the state or county 911 excise tax.

(3) The amount of tax, until paid by the subscriber to the local exchange company, the radio communications service company, the interconnected voice over internet protocol service company, or to the department, or until paid by the consumer to the seller of prepaid wireless telecommunications service, or to the department, constitutes a debt from the subscriber to the company, or from the consumer to the seller. Any company or seller that fails or refuses to collect the tax as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any subscriber or consumer who refuses to pay any tax due under this chapter is guilty of a misdemeanor. The state and county 911 excise taxes required by this chapter to be collected by the local exchange company, radio communications service company, or interconnected voice over internet protocol service company must be stated separately on the billing statement that is sent to the subscriber.

(4) If a subscriber has failed to pay to the local exchange company, radio communications service company, or interconnected voice over internet protocol service company, or a consumer has failed to pay to the seller of prepaid wireless telecommunications service, the state or county 911 excise taxes imposed by this chapter and the company or seller has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the subscriber or consumer for collection of the tax, in which case a penalty of ten percent may be added to the amount of the tax for failure of the subscriber or consumer to pay the tax to the company or seller, regardless of when the tax is collected by the department. Tax under this chapter is due as provided under RCW 82.14B.061. [2022 c 203 s 23; 2013 2nd sp.s. c 8 s 104; 2010 1st sp.s. c 19 s 7; 2009 c 563 s 208; 2002 c 341 s 10; 2000 c 106 s 2; 1998 c 304 s 9.]

**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—Effective dates—2013 2nd sp.s. c 8:** See notes following RCW 82.14B.040.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Finding—Intent—Construction—Effective date—Reports and recommendations—2009 c 563:** See notes following RCW 82.32.780.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Effective date—2000 c 106:** See note following RCW 82.32.330.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.050 Use of proceeds.** The proceeds of any tax collected under this chapter shall be used by the state or county only for the 911 emergency communications system and its administrative and operational costs. [2022 c 203 s 24; 1981 c 160 s 5.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**RCW 82.14B.055 Use of funds voluntarily remitted.** For the time period from July 1, 2007, until January 1, 2011, counties and the state are authorized to accept and use funds and any accrued interest voluntarily remitted by interconnected voice over internet protocol service companies. [2010 1st sp.s. c 19 s 24.]

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**RCW 82.14B.060 County imposition of tax—Ordinance—Department notice.** A county legislative authority imposing a tax under this chapter must establish by ordinance all necessary and appropriate procedures for the administration of the county 911 excise taxes by the department. A county legislative authority imposing a tax under this chapter must provide the department notification of the imposition of the tax or a change in the tax no less than seventy-five days before the effective date of the imposition of the tax or the change in the tax. [2022 c 203 s 25; 2010 1st sp.s. c 19 s 8; 1998 c 304 s 5; 1981 c 160 s 6.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.061 Administration by department—Extending reporting periods.** (1) The department must administer and adopt rules as may be necessary to enforce and administer the state and county 911 excise taxes imposed or authorized by this chapter. Chapter 82.32 RCW, with the exception of RCW 82.32.045, 82.32.145, and 82.32.380, applies to the administration, collection, and enforcement of the state and county 911 excise taxes.

(2) The state and county 911 excise taxes imposed or authorized by this chapter, along with reports and returns on forms prescribed by the department, are due at the same time the taxpayer reports other

taxes under RCW 82.32.045. If no other taxes are reported under RCW 82.32.045, the taxpayer must remit tax on an annual basis in accordance with RCW 82.32.045.

(3) The department may relieve any taxpayer or class of taxpayers from the obligation of remitting monthly and may require the return to cover other longer reporting periods, but in no event may returns be filed for a period greater than one year.

(4) The state and county 911 excise taxes imposed or authorized by this chapter are in addition to any taxes imposed upon the same persons under chapters 82.08, 82.12, and 82.14 RCW.

(5) Returns must be filed electronically using the department's online tax filing service or other method of electronic reporting as the department may authorize as provided in RCW 82.32.080. [2022 c 203 s 26; 2010 1st sp.s. c 19 s 9; 2002 c 341 s 11; 2000 c 106 s 3; 1998 c 304 s 6.]

**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Effective date—2000 c 106:** See note following RCW 82.32.330.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.063 Administration and collection by department—County 911 excise tax account created.** (1) Counties imposing the 911 excise tax under RCW 82.14B.030 must contract with the department for the administration and collection of the tax. The department may deduct a percentage amount, as provided by contract, of no more than two percent of the 911 excise taxes collected to cover administration and collection expenses incurred by the department. If a county imposes a 911 excise tax with an effective date of January 1, 2011, the county must contract with the department for the administration and collection of the tax by October 15, 2010.

(2) The remainder of any portion of the county 911 excise tax under RCW 82.14B.030 that is collected by the department must be deposited in the county 911 excise tax account hereby created in the custody of the state treasurer. Expenditures from the account may be used only for distribution to counties imposing the 911 excise tax. Only the director of the department or his or her designee may authorize expenditures from the account. The account is not subject to allotment procedures under chapter 43.88 RCW, and an appropriation is not required for expenditures. [2022 c 203 s 27; 2010 1st sp.s. c 19 s 4.]

**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**RCW 82.14B.065 County 911 excise tax account distributions—911 excise tax imposed in excess of maximum allowable.** (1) All moneys that accrue in the county 911 excise tax account created in RCW 82.14B.063 must be distributed monthly to the counties in the amount of the taxes collected on behalf of each county, minus the administration and collection fee retained by the department as provided in RCW 82.14B.063.

(2) If a county imposes by resolution or ordinance a 911 excise tax that is in excess of the maximum allowable county 911 excise tax provided in RCW 82.14B.030, the ordinance or resolution may not be considered void in its entirety, but only with respect to that portion of the 911 excise tax that is in excess of the maximum allowable tax. [2022 c 203 s 28; 2010 1st sp.s. c 19 s 5.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**RCW 82.14B.150 Filing of tax returns—Credit or refund for bad debts.** (1) A local exchange company, radio communications service company, or interconnected voice over internet protocol service company must file tax returns on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the company. A company filing returns on a cash receipts basis is not required to pay tax on debt subject to credit or refund under subsection (2) of this section.

(2) A local exchange company, radio communications service company, or interconnected voice over internet protocol service company is entitled to a credit or refund for state and county 911 excise taxes previously paid on bad debts, as that term is used in 26 U.S.C. Sec. 166, as amended or renumbered as of January 1, 2003. [2022 c 203 s 29; 2010 1st sp.s. c 19 s 10; 2004 c 153 s 309; 1998 c 304 s 7.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s c 19:** See note following RCW 82.14B.010.

**Retroactive effective date—Effective date—2004 c 153:** See note following RCW 82.08.0293.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.160 Exemption—Activities immune from taxation under constitutions.** The taxes imposed or authorized by this chapter do not

apply to any activity that the state or county is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States. [2010 1st sp.s. c 19 s 11; 1998 c 304 s 8.]

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.200 Burden of proof that sale is not to subscriber—Effect of resale certificate—Liability if no retail certificate—Penalties—Exceptions.** Subject to the enactment into law of the 2013 amendments to RCW 82.08.0289 in section 107, chapter 8, Laws of 2013 2nd sp. sess., the 2013 amendments to RCW 80.36.430 in section 108, chapter 8, Laws of 2013 2nd sp. sess., and the 2013 amendments to RCW 43.20A.725 in section 109, chapter 8, Laws of 2013 2nd sp. sess.:

(1) Unless a seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company has taken from the buyer documentation, in a form and manner prescribed by the department, stating that the buyer is not a subscriber, consumer, or is otherwise not liable for the tax, the burden of proving that a sale of the use of a switched access line, radio access line, or interconnected voice over internet protocol service line was not a sale to a subscriber, consumer, or was not otherwise subject to the tax is upon the person who made the sale.

(2) If a seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company does not receive documentation, in a form and manner prescribed by the department, stating that the buyer is not a subscriber, consumer, or is otherwise not liable for the tax at the time of the sale, have such documentation on file at the time of the sale, or obtain such documentation from the buyer within a reasonable time after the sale, the seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company remains liable for the tax as provided in RCW 82.14B.042, unless the seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company can demonstrate facts and circumstances according to rules adopted by the department that show the sale was properly made without payment of the state or county 911 excise tax.

(3) The penalty imposed by RCW 82.32.291 may not be assessed on state or county 911 excise taxes due but not paid as a result of the improper use of documentation stating that the buyer is not a subscriber or consumer or is otherwise not liable for the state or county 911 excise tax. This subsection does not prohibit or restrict the application of other penalties authorized by law. [2022 c 203 s 30; 2013 2nd sp.s. c 8 s 106; 2010 1st sp.s. c 19 s 12; 2009 c 563 s 209; 2002 c 341 s 12; 1998 c 304 s 10.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—Effective dates—2013 2nd sp.s. c 8:** See notes following RCW 82.14B.040.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Finding—Intent—Construction—Effective date—Reports and recommendations—2009 c 563:** See notes following RCW 82.32.780.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.210 Personal liability upon termination, dissolution, or abandonment of business—Exemptions—Notice—Applicability—Collections.** (1) Upon termination, dissolution, or abandonment of a corporate or limited liability company business, any officer, member, manager, or other person having control or supervision of state 911 excise tax funds collected and held in trust under RCW 82.14B.042, or who is charged with the responsibility for the filing of returns or the payment of state 911 excise tax funds collected and held in trust under RCW 82.14B.042, is personally liable for any unpaid taxes and interest and penalties on those taxes, if such officer or other person willfully fails to pay or to cause to be paid any state 911 excise taxes due from the corporation under this chapter. For the purposes of this section, any state 911 excise taxes that have been paid but not collected are deductible from the state 911 excise taxes collected but not paid. For purposes of this subsection "willfully fails to pay or to cause to be paid" means that the failure was the result of an intentional, conscious, and voluntary course of action.

(2) The officer, member, manager, or other person is liable only for taxes collected that became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation described in subsection (1) of this section, plus interest and penalties on those taxes.

(3) Persons liable under subsection (1) of this section are exempt from liability if nonpayment of the state 911 excise tax funds held in trust is due to reasons beyond their control as determined by the department by rule.

(4) Any person having been issued a notice of assessment under this section is entitled to the appeal procedures under RCW 82.32.160 through 82.32.200.

(5) This section applies only if the department has determined that there is no reasonable means of collecting the state 911 excise tax funds held in trust directly from the corporation.

(6) This section does not relieve the corporation or limited liability company of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

(7) Collection authority and procedures prescribed in chapter 82.32 RCW apply to collections under this section. [2022 c 203 s 31; 1998 c 304 s 11.]



**Modernization of statewide 911 emergency communications system—**  
**2022 c 203:** See note following RCW 38.52.010.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.

**RCW 82.14B.220 Transfer of tax revenues from counties to local governments.** (1) A county located east of the crest of the Cascade mountains with a population between 530,000 and 1,500,000 receiving tax revenues under this chapter that operates a regional 911 emergency communications system must transfer a portion of the county 911 excise tax revenues received under RCW 82.14B.030 (1), (2), and (3) to the corresponding local government operating a municipal public safety answering point or receiving calls transferred from the regional 911 emergency communications system for disposition and dispatch. The portion of the county 911 excise tax to be transferred by a county operating a regional 911 communications system is the same percentage used for the tax imposed pursuant to RCW 82.14.420 (7) and (8).

(2) Beginning in calendar year 2026, the amount calculated in subsection (1) of this section must be transferred quarterly by the county operating the regional 911 emergency communications system to the corresponding local government operating a municipal public safety answering point or receiving calls transferred from the regional 911 emergency communications system to a municipal public safety answering point for disposition and dispatch for the quarter.

(3) For the purposes of this section, "regional 911 emergency communications system" means a 911 emergency communications system operated by a county that is responsible for receiving incoming 911 emergency calls for multiple local government law enforcement and fire response agencies. [2025 c 280 s 1.]