

CHAPTER 8.20
TELEPHONE EXCISE TAX

SECTIONS:

8.20.010	REPEALED - ORD. 480, EFFECTIVE 09-20-10
8.20.012	Definitions
8.20.015	REPEALED - ORD. 533, EFFECTIVE 01/01/14
8.20.020	Tax Imposed
8.20.030	Rate of Tax
8.20.040	Administration and Collection
8.20.050	REPEALED - ORD. 480, EFFECTIVE 09-20-10
8.20.060	REPEALED - ORD. 480, EFFECTIVE 09-20-10
8.20.070	REPEALED - ORD. 533, EFFECTIVE 01/01/14
8.20.080	REPEALED - ORD. 533, EFFECTIVE 01/01/14

8.20.010 DEFINITIONS. The definitions contained in Section 102, Chapter 8, Laws of Washington, 2013, 2nd Special Session, of the terms "Consumer," "Emergency services communication system," "Enhanced 911 emergency communications system," "Interconnected voice over internet protocol service," "Interconnected voice over internet protocol service line," "Switched access line," "Local exchange company," "Radio access line," "Radio communications service company," "Prepaid wireless telecommunications service," "Private telecommunications system," "Retail transaction," "Seller," "Subscriber," and "Place of primary use," are adopted by reference for the purposes of this chapter.
[Ord. 480 (2010) § 4; Ord. 533 (2013) § 1]

NOTE: This Chapter is continued on the following page.

8.20.020 TAX IMPOSED. (a) There is hereby imposed to be collected monthly an excise tax on the use of each switched access line and each interconnected voice over internet protocol service line ("IVOIPSL") within Benton County and on the use of each radio access line by subscribers whose place of primary use is located within Benton County, as authorized by Chapter 82.14B RCW.

(b) There is hereby imposed to be collected monthly an excise tax on the use of radio access lines by consumers whose retail transaction occurs within Benton County.

[Ord. 188 (1985) ' 2; Ord. 236 (1992) ' 2; Ord. 254 (1994) ' 2; Ord. 382 (2002) § 2; Ord. 480 (2010) § 6; Ord. 533 (2013) § 3]

8.20.030 RATE OF TAX. (a) The rate of excise tax under BCC 8.20.020(a) shall be 70 cents per month for each such switched access line, each radio access line and each IVOIPSL, as authorized by RCW 82.14B.030(1) and RCW 82.14B.030(2)(a)(i). The rate of excise tax under BCC 8.20.020(b) shall be 70 cents per retail transaction as authorized by Section 105(2)(a)(ii), Chapter 8, Laws of Washington 2013, 2nd Special Session.

[Ord. 188 (1985) ' 3; Ord. 236 (1992) ' 3; Ord. 254 (1994) ' 3; Ord. 382 (2002) § 3; Ord. 480 (2010) § 7; Ord. 533 (2013) § 4]

8.20.040 ADMINISTRATION AND COLLECTION. Effective January 1, 2011, Benton County shall contract with the Department of Revenue upon reasonable terms for the administration and collection of the tax imposed by this chapter as required by Section 4, Chapter 19, Laws of Washington, 2010, 1st Special Session.

[Ord. 188 (1985) ' 4; Ord. 236 (1992) ' 4; Ord. 254 (1994) ' 4; Ord. 480 (2010) § 8]

[NOTE: Pages 8-22 and 8-23 are reserved.]

8-22

(BCC 12/20/13)