(SUBSTITUTED FOR - SEE 2ND SUB)

Provides communications services tax reform.

Establishes a state universal communications services program to support continued provision of basic telecommunications services under rates, terms, and conditions established by the utilities and transportation commission during the time over which incumbent communications providers in the state are adapting to changes in federal universal service fund and intercarrier compensation support.

Requires retailers of prepaid wireless telephone service to collect the enhanced 911 tax.

Repeals chapter 82.72 RCW (telephone program excise tax administration).

Requires funding by state general fund appropriations for the telephone assistance and telecommunications relay service programs.

Creates the universal communications services account.

Provides for termination of the state universal communications services program on June 30, 2019.