AN ACT Relating to the modernization of the statewide 911 emergency communications system; amending RCW 38.52.030, 38.52.440, 38.52.500, 38.52.501, 38.52.505, 38.52.510, 38.52.520, 38.52.525, 38.52.532, 38.52.535, 38.52.540, 38.52.545, 38.52.550, 38.52.561, 38.52.575, 82.14B.010, 82.14B.020, 82.14B.030, 82.14B.040, 82.14B.042, 82.14B.050, 82.14B.060, 82.14B.061, 82.14B.063, 82.14B.065, 82.14B.150, 82.14B.200, and 82.14B.210; reenacting and amending RCW 38.52.010; adding a new section to chapter 38.52 RCW; creating a new section; and repealing RCW 38.52.530. 

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Sec. 1. The ongoing modernization of the statewide 911 emergency communications system is essential to public safety. Implementing new technologies with the modernization to next generation 911 requires clarifying changes to update requirements and definitions currently in statute.

Sec. 2. RCW 38.52.010 and 2019 c 471 s 2 and 2019 c 207 s 1 are each reenacted and amended to read as follows:

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, location, and telephone number of incoming 911 voice and data at the appropriate public safety answering point.

(2) "Automatic location identification" means information about a caller's location that is part of or associated with an enhanced or next generation 911 emergency communications system as defined in this section and RCW 82.14B.020 and intended for the purpose of display at a public safety answering point with incoming 911 voice or data, or both.

(3) "Automatic number identification" means a method for uniquely associating a communication device that has accessed 911 with the incoming 911 voice or data, or both, and intended for the purpose of display at a public safety answering point.

(4) "Baseline level of 911 service" means access to 911 dialing from all communication devices with service from a telecommunication provider within a county's jurisdiction so that incoming 911 voice and data communication is answered, received, and displayed on 911 equipment at a public safety answering point designated by the county.

(5) "Broadcaster" means a person or entity that holds a license issued by the federal communications commission under 47 C.F.R. Part 73, 74, 76, or 78.

((42)) (6)(a) "Catastrophic incident" means any natural or human-caused incident, including terrorism and enemy attack, that results in extraordinary levels of mass casualties, damage, or disruption severely affecting the population, infrastructure, environment, economy, or government functions.

(b) "Catastrophic incident" does not include an event resulting from individuals exercising their rights, under the first amendment, of freedom of speech, and of the people to peaceably assemble.

((43)) (7) "Communication plan," as used in RCW 38.52.070, means a section in a local comprehensive emergency management plan that addresses emergency notification of life safety information.

((44)) (8) "Continuity of government planning" means the internal effort of all levels and branches of government to provide
that the capability exists to continue essential functions and services following a catastrophic incident. These efforts include, but are not limited to, providing for: (a) Orderly succession and appropriate changes of leadership whether appointed or elected; (b) filling vacancies; (c) interoperability communications; and (d) processes and procedures to reconvene government following periods of disruption that may be caused by a catastrophic incident. Continuity of government planning is intended to preserve the constitutional and statutory authority of elected officials at the state and local level and provide for the continued performance of essential functions and services by each level and branch of government.

"Continuity of operations planning" means the internal effort of an organization to provide that the capability exists to continue essential functions and services in response to a comprehensive array of potential emergencies or disasters.

"Department" means the state military department.

"Director" means the adjutant general.

"Emergency management" or "comprehensive emergency management" means the preparation for and the carrying out of all emergency functions, other than functions for which the military forces are primarily responsible, to mitigate, prepare for, respond to, and recover from emergencies and disasters, and to aid victims suffering from injury or damage, resulting from disasters caused by all hazards, whether natural, technological, or human caused, and to provide support for search and rescue operations for persons and property in distress. However, "emergency management" or "comprehensive emergency management" does not mean preparation for emergency evacuation or relocation of residents in anticipation of nuclear attack.

"Emergency or disaster" as used in all sections of this chapter except RCW 38.52.430 means an event or set of circumstances which: (i) Demands immediate action to preserve public health, protect life, protect public property, or to provide relief to any stricken community overtaken by such occurrences; or (ii) reaches such a dimension or degree of destructiveness as to warrant the governor proclaiming a state of emergency pursuant to RCW 43.06.010.

"Emergency" as used in RCW 38.52.430 means an incident that requires a normal police, coroner, fire, rescue, emergency medical
services, or utility response as a result of a violation of one of the statutes enumerated in RCW 38.52.430.

(14) "Emergency response" as used in RCW 38.52.430 means a public agency's use of emergency services during an emergency or disaster as defined in subsection (9)(b) of this section.

(15) "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.

(16) "Emergency services communications system data" includes voice or audio; multimedia, including pictures and video; text messages; telematics or telemetrics; or other information that is received or displayed, or both, at a public safety answering point in association with a 911 access.

(17) "Emergency worker" means any person who is registered with a local emergency management organization or the department and holds an identification card issued by the local emergency management director or the department for the purpose of engaging in authorized emergency management activities or is an employee of the state of Washington or any political subdivision thereof who is called upon to perform emergency management activities.

(18) "Executive head" and "executive heads" means the county executive in those charter counties with an elective office of county executive, however designated, and, in the case of other counties, the county legislative authority. In the case of cities and towns, it means the mayor in those cities and towns with mayor-council or commission forms of government, where the mayor is directly elected, and it means the city manager in those cities and towns with council manager forms of government. Cities and towns may also designate an executive head for the purposes of this chapter by ordinance.

(19) "Expense of an emergency response" as used in RCW 38.52.430 means reasonable costs incurred by a public agency in reasonably making an appropriate emergency response to the incident, but shall only include those costs directly arising from the response to the particular incident. Reasonable costs shall include the costs of providing police, coroner, firefighting, rescue, emergency medical
services, or utility response at the scene of the incident, as well as the salaries of the personnel responding to the incident.

(14) "First informer broadcaster" means an individual who:

(a) Is employed by, or acting pursuant to a contract under the direction of, a broadcaster; and

(b)(i) Maintains, including repairing or resupplying, transmitters, generators, or other essential equipment at a broadcast station or facility; or (ii) provides technical support services to broadcasters needed during a period of proclaimed emergency.

(15) "Incident command system" means:

(a) An all-hazards, on-scene functional management system that establishes common standards in organization, terminology, and procedures; provides a means (unified command) for the establishment of a common set of incident objectives and strategies during multiagency/multijurisdiction operations while maintaining individual agency/jurisdiction authority, responsibility, and accountability; and is a component of the national interagency incident management system; or

(b) an equivalent and compatible all-hazards, on-scene functional management system.

(16) "Injury" as used in this chapter shall mean and include accidental injuries and/or occupational diseases arising out of emergency management activities.

(17) "Interconnected voice over internet protocol service provider" means a provider of interconnected voice over internet protocol service as defined 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.

(18) "Life safety information" means information provided to people during a response to a life-threatening emergency or disaster informing them of actions they can take to preserve their safety. Such information may include, but is not limited to, information regarding evacuation, sheltering, sheltering-in-place, facility lockdown, and where to obtain food and water.

(19) "Local director" means the director of a local organization of emergency management or emergency services.

(20) "Local organization for emergency services or management" means an organization created in accordance with the provisions of this chapter by state or local authority to perform local emergency management functions.
"Next generation 911" means an internet protocol-based system comprised of managed emergency services internet protocol networks, functional elements (applications), and databases that replicate enhanced 911 features and functions as defined in RCW 82.14B.020(4) that provide additional capabilities designed to provide access to emergency services from all connected communications sources and provide multimedia data capabilities for public safety answering points.

"Next generation 911 demarcation point" means the location and equipment that separates the next generation 911 network from:
(a) A telecommunications provider's network, known as the ingress next generation 911 demarcation point; and
(b) A public safety answering point, known as the egress next generation 911 demarcation point.

"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.

"Next generation 911 emergency services internet protocol network" means a managed internet protocol network used for 911 emergency services communications that is managed and maintained, including security and credentialing functions, by the state 911 coordination office to provide next generation 911 emergency communications from the ingress next generation 911 demarcation point to the egress next generation 911 demarcation point. It provides the internet protocol transport infrastructure upon which application platforms and core services are necessary for providing next generation 911 services. Next generation 911 emergency services internet protocol networks may be constructed from a mix of dedicated and shared facilities and may be interconnected at local, regional, state, federal, national, and international levels to form an internet protocol-based inter-network (network of networks).
(31) "Next generation 911 service" means public access to the next generation 911 emergency communications system and its capabilities by accessing 911 from communication devices to report police, fire, medical, or other emergency situations to a public safety answering point.

(32) "Political subdivision" means any county, city or town.

((21)) (33) "Public agency" means the state, and a city, county, municipal corporation, district, town, or public authority located, in whole or in part, within this state which provides or may provide firefighting, police, ambulance, medical, or other emergency services.

((22)) (34) "Public safety answering point" means the public safety location that receives and answers 911 voice and data originating in a given area as designated by the county. Public safety answering points must be equipped with 911 hardware, software, and technology that is accessed through 911 and is capable of answering incoming 911 calls and receiving and displaying incoming 911 data.

(a) "Primary public safety answering point" means a public safety answering point, as designated by the county, to which 911 calls and data originating in a given area and entering the next generation 911 network are initially routed for answering.

(b) "Secondary public safety answering point" means a public safety answering point, as designated by the county, that only receives 911 voice and data that has been transferred by other public safety answering points.

(35) "Radio communications service company" ((has the meaning ascribed to it in RCW 82.14B.020)) 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.

((23)) (36) "Search and rescue" means the acts of searching for, rescuing, or recovering by means of ground, marine, or air activity any person who becomes lost, injured, or is killed while outdoors or as a result of a natural, technological, or human caused disaster, including instances involving searches for downed aircraft
when ground personnel are used. Nothing in this section shall affect
appropriate activity by the department of transportation under
chapter 47.68 RCW.

(37) "Telecommunications provider" means a telecommunications
company as defined in RCW 80.04.010, a radio communications service
company as defined in RCW 38.52.010, a commercial mobile radio
service provider as defined in 47 C.F.R. Sec. 20.3, providers of
interconnected voice over internet protocol service as defined in RCW
38.52.010, and providers of data services.

(38) "Washington state patrol public safety answering points"
means those designated as primary or secondary public safety
answering points by the counties in which they provide service.

Sec. 3. RCW 38.52.030 and 2019 c 471 s 3 are each amended to
read as follows:

(1) The director may employ such personnel and may make such
expenditures within the appropriation therefor, or from other funds
made available for purposes of emergency management, as may be
necessary to carry out the purposes of this chapter.

(2) The director, subject to the direction and control of the
governor, shall be responsible to the governor for carrying out the
program for emergency management of this state. The director shall
coordinate the activities of all organizations for emergency
management within the state, and shall maintain liaison with and
cooperate with emergency management agencies and organizations of
other states and of the federal government, and shall have such
additional authority, duties, and responsibilities authorized by this
chapter, as may be prescribed by the governor.

(3) The director shall develop and maintain a comprehensive, all-
hazard emergency plan for the state which shall include an analysis
of the natural, technological, or human caused hazards which could
affect the state of Washington, and shall include the procedures to
be used during emergencies for coordinating local resources, as
necessary, and the resources of all state agencies, departments,
commissions, and boards. The comprehensive emergency management plan
shall direct the department in times of state emergency to administer
and manage the state's emergency operations center. This will include
representation from all appropriate state agencies and be available
as a single point of contact for the authorizing of state resources
or actions, including emergency permits. The comprehensive emergency
management plan must specify the use of the incident command system for multiagency/multijurisdiction operations. The comprehensive, all-hazard emergency plan authorized under this subsection may not include preparation for emergency evacuation or relocation of residents in anticipation of nuclear attack. This plan shall be known as the comprehensive emergency management plan.

(4) In accordance with the comprehensive emergency management plans and the programs for the emergency management of this state, the director shall procure supplies and equipment, institute training programs and public information programs, and shall take all other preparatory steps, including the partial or full mobilization of emergency management organizations in advance of actual disaster, to insure the furnishing of adequately trained and equipped forces of emergency management personnel in time of need.

(5) The director shall make such studies and surveys of the industries, resources, and facilities in this state as may be necessary to ascertain the capabilities of the state for emergency management, and shall plan for the most efficient emergency use thereof.

(6) The emergency management council shall advise the director on all aspects of the communications and warning systems and facilities operated or controlled under the provisions of this chapter.

(7) The director, through the state ((enhanced)) 911 coordinator, shall coordinate and facilitate implementation and operation of a statewide ((enhanced)) 911 emergency communications network.

(8) The director shall appoint a state coordinator of search and rescue operations to coordinate those state resources, services and facilities (other than those for which the state director of aeronautics is directly responsible) requested by political subdivisions in support of search and rescue operations, and on request to maintain liaison with and coordinate the resources, services, and facilities of political subdivisions when more than one political subdivision is engaged in joint search and rescue operations.

(9) The director, subject to the direction and control of the governor, shall prepare and administer a state program for emergency assistance to individuals within the state who are victims of a natural, technological, or human caused disaster, as defined by RCW 38.52.010((13)). Such program may be integrated into and coordinated with disaster assistance plans and programs of the
federal government which provide to the state, or through the state to any political subdivision thereof, services, equipment, supplies, materials, or funds by way of gift, grant, or loan for purposes of assistance to individuals affected by a disaster. Further, such program may include, but shall not be limited to, grants, loans, or gifts of services, equipment, supplies, materials, or funds of the state, or any political subdivision thereof, to individuals who, as a result of a disaster, are in need of assistance and who meet standards of eligibility for disaster assistance established by the department of social and health services: PROVIDED, HOWEVER, That nothing herein shall be construed in any manner inconsistent with the provisions of Article VIII, section 5 or section 7 of the Washington state Constitution.

(10) The director shall appoint a state coordinator for radioactive and hazardous waste emergency response programs. The coordinator shall consult with the state radiation control officer in matters relating to radioactive materials. The duties of the state coordinator for radioactive and hazardous waste emergency response programs shall include:

(a) Assessing the current needs and capabilities of state and local radioactive and hazardous waste emergency response teams on an ongoing basis;

(b) Coordinating training programs for state and local officials for the purpose of updating skills relating to emergency mitigation, preparedness, response, and recovery;

(c) Utilizing appropriate training programs such as those offered by the federal emergency management agency, the department of transportation and the environmental protection agency; and

(d) Undertaking other duties in this area that are deemed appropriate by the director.

(11) The director is responsible to the governor to lead the development and management of a program for interagency coordination and prioritization of continuity of operations planning by state agencies. Each state agency is responsible for developing an organizational continuity of operations plan that is updated and exercised annually in compliance with the program for interagency coordination of continuity of operations planning.

(12) The director shall maintain a copy of the continuity of operations plan for election operations for each county that has a plan available.
Subject to the availability of amounts appropriated for this specific purpose, the director is responsible to the governor to lead the development and management of a program to provide information and education to state and local government officials regarding catastrophic incidents and continuity of government planning to assist with statewide development of continuity of government plans by all levels and branches of state and local government that address how essential government functions and services will continue to be provided following a catastrophic incident.

Sec. 4. RCW 38.52.440 and 2017 c 295 s 3 are each amended to read as follows:

(1) Subject to the availability of amounts appropriated for this specific purpose, the director, through the state (enhanced) 911 coordinator, and in collaboration with the department of health, the department of social and health services, the Washington state patrol, the Washington association of sheriffs and police chiefs, the Washington council of police and sheriffs, the state fire marshal's office, a representative of a first responder organization with experience in addressing the needs of a person with a disability, and other individuals and entities at the discretion of the director, must assess, and report back to the appropriate committees of the legislature by December 1, 2018, regarding:

(a) The resources, capabilities, techniques, protocols, and procedures available or required in order to include as part of the enhanced 911 emergency service the ability to allow an immediate display on the screen indicating that a person with a disability may be present at the scene of an emergency, the caller's identification, location, phone number, address, and if made available, additional information on the person with a disability that would assist the first responder in the emergency response;

(b) How best to acquire, implement, and safeguard a secure website and the information in the system provided by a person with a disability, or a parent, guardian, or caretaker of a person with a disability in order to make such information directly available to first responders at the scene of an emergency or on the way to the scene of an emergency;

(c) What information provided by a person must remain confidential under state or federal law, or otherwise should remain confidential without written permission to release it for purposes of
chapter 295, Laws of 2017 or the information is otherwise releasable or available under other provisions of law; and

(d) The need to provide various agencies and employees that are first responders and emergency personnel immunity from civil liability for acts or omissions in the performance of their duties, and what standard should apply, such as if the act or omission is the result of simple negligence, gross negligence, or willful misconduct.

(2) For purposes of this section:

(a) Both "accident" and "emergency" mean an unforeseen combination of circumstances or a resulting situation that results in a need for assistance or relief and calls for immediate action; and

(b) "Person with a disability" means an individual who has been diagnosed medically to have a physical, mental, emotional, intellectual, behavioral, developmental, or sensory disability.

Sec. 5. RCW 38.52.500 and 1991 c 54 s 1 are each amended to read as follows:

The legislature finds that a statewide emergency communications network of ((enhanced)) 911 telephone service, which allows an immediate display of a caller's identification and location, would serve to further the safety, health, and welfare of the state's citizens, and would save lives. The legislature, after reviewing the study outlined in section 1, chapter 260, Laws of 1990, further finds that statewide implementation of ((enhanced)) 911 telephone service is feasible and should be accomplished as soon as practicable.

Sec. 6. RCW 38.52.501 and 2002 c 341 s 1 are each amended to read as follows:

The legislature finds that statewide ((enhanced)) 911 emergency communications service has proven to be a lifesaving service and that routing a 911 call to the appropriate public safety answering point with a display of the caller's identification and location should be available for all users of telecommunications services, regardless of the technology used to make and transmit the 911 call. The legislature also finds that it is in the best public interest to ensure that there is adequate ongoing funding to support ((enhanced 911 service)) necessary 911 system upgrades as technology evolves to next generation 911 technology and beyond for 911 emergency communications baseline service statewide that supports emerging communications devices.
Sec. 7. RCW 38.52.505 and 1999 c 24 s 2 are each amended to read as follows:

The adjutant general shall establish rules on minimum information requirements of automatic location identification for the purposes of ((enhanced)) 911 emergency service. Such rules shall permit the chief of a local fire department or a chief fire protection officer or such other person as may be designated by the governing body of a city or county to take into consideration local circumstances when approving the accuracy of location information generated when calls are made to 911 from facilities within his or her service area.

Sec. 8. RCW 38.52.510 and 2010 1st sp.s. c 19 s 14 are each amended to read as follows:

(1) Each county, singly or in combination with one or more ((adjacent)) counties, must ((implement)) provide or participate in countywide or multicounty-wide ((enhanced)) 911 emergency communications systems so that ((enhanced)) 911 is available throughout the state. The county must provide funding for the ((enhanced)) 911 communications system in the county in an amount equal to the amount the maximum tax under RCW 82.14B.030(1) would generate in the county less any applicable administrative fee charged by the department of revenue or the amount necessary to provide full funding of the system in the county. The state ((enhanced)) 911 coordination office established by RCW 38.52.520 must assist and facilitate ((enhanced)) 911 implementation throughout the state.

(2) A county may request a Washington state patrol public safety answering point to become a primary public safety answering point and receive 911 calls from a specific geographical area and may cancel that designation at any time.

Sec. 9. RCW 38.52.520 and 2010 1st sp.s. c 19 s 15 are each amended to read as follows:

(1) A state ((enhanced)) 911 coordination office, headed by the state ((enhanced)) 911 coordinator, is established in the emergency management division of the department. Duties of the office include:

((1)) Coordinating and facilitating the implementation and operation of enhanced 911 emergency communications systems throughout the state;

(2) Seeking advice and assistance from, and providing staff support for, the enhanced 911 advisory committee;
(3) Recommending to the utilities and transportation commission by August 31st of each year the level of the state enhanced 911 excise tax for the following year;

(4) Considering base needs of individual counties for specific assistance, specify rules defining the purposes for which available state enhanced 911 funding may be expended, with the advice and assistance of the enhanced 911 advisory committee; and

(5) Providing an annual update to the enhanced 911 advisory committee on how much money each county has spent on:
    (a) Efforts to modernize their existing enhanced 911 emergency communications system; and
    (b) Enhanced 911 operational costs;

(a) Administering the 911 account established in RCW 38.52.540;

(b) Seeking advice and assistance from, and providing staff support for the 911 advisory committee;

(c) Providing and supporting 911 emergency communications systems which may include procurement, funding, ownership, and management;

(d) Assisting the counties and Washington state patrol public safety answering points by distributing state 911 emergency communications system funding within the priorities identified in RCW 38.52.545. When designated as a primary public safety answering point by the county, the state 911 coordination office may provide funding for Washington state patrol public safety answering point 911 emergency communications systems;

(e) Recommending to the utilities and transportation commission by August 31st of each year the level of the state 911 emergency communications system excise tax established in RCW 82.14B.030(5) for the following year;

(f) Establishing rules that:
    (i) Determine eligible components of the 911 emergency communications system, its administration and operation that the state and county 911 excise taxes, under RCW 82.14B.030, may be used to fund;
    (ii) Determine how appropriated funds from the state 911 emergency communications system account shall be distributed, considering the baseline level of 911 emergency communications system service needs of individual counties and county-designated Washington state patrol primary public safety answering points for specific assistance; and
(iii) Specify statewide 911 emergency communications system and service standards, consistent with applicable state and federal law. The authority given to the state 911 coordinator in this section is limited to setting standards as set forth in this section and does not constitute authority to regulate radio communications service companies or interconnected voice over internet protocol service companies; and

(q) Annually providing a complete report to the 911 advisory committee on:
   (i) Efforts to modernize the statewide 911 emergency communications system;
   (ii) All public safety answering points expenditures for administrative and operational costs and expenses of the 911 emergency communications system; and
   (iii) Any additional data that may be identified by the 911 advisory committee.

(2) The state 911 coordinator development of such forms and methods as necessary for all public safety answering points to submit reports, as well as designate report submission dates.

Sec. 10. RCW 38.52.525 and 1995 c 243 s 9 are each amended to read as follows:

The state ((enhanced)) 911 coordination office may develop and ((implement)) provide public education materials ((regarding the capability of specific equipment used as part of a private telecommunications system or in the provision of private shared telecommunications services to forward automatic location identification and automatic number identification)) relating to the 911 emergency communications system.

NEW SECTION. Sec. 11. A new section is added to chapter 38.52 RCW to read as follows:

The 911 advisory committee is created to advise and assist the state 911 coordinator in coordinating and facilitating the implementation and operation of 911 throughout the state. The director shall appoint:

(1) County 911 representatives from diverse urban and rural geographical counties;

(2) The statewide 988 coordinator or designee identified by the office of the governor;
(3) Those who represent diverse geographical areas of the state and include state residents who are members of the national emergency number association, the association of public communications officials Washington chapter, the Washington state fire chiefs association, the Washington association of sheriffs and police chiefs, the Washington state council of firefighters, the Washington state council of police officers, the Washington ambulance association, the Washington state firefighters association, the Washington state association of fire marshals, the Washington fire commissioners association, the Washington state patrol, the association of Washington cities, and the Washington state association of counties;

(4) The utilities and transportation commission or commission staff;

(5) A representative of a voice over internet protocol company;

(6) An equal number of representatives of large and small local exchange telephone companies and large and small radio communications service companies offering commercial mobile radio service in the state;

(7) A representative of the Washington state department of health; and

(8) Other members identified and appointed by the director.

Sec. 12. RCW 38.52.532 and 2010 1st sp.s. c 19 s 17 are each amended to read as follows:

(On an annual basis) (1) Annually, the ((enhanced)) 911 advisory committee must provide an update on the status of ((enhanced)) 911 service in the state to the appropriate committees in the legislature. The update must include progress by the state 911 coordination office and the counties towards ((creating greater efficiencies in enhanced)) continual growth and maintenance of a 911 emergency communications system with greater efficiencies in 911 operations including, but not limited to, regionalization of facilities, centralization of equipment, ((and)) statewide purchasing, strategic plan performance, and fiscal health of the 911 emergency communications system.

(2) To assist with modernization of the 911 emergency communications system, all counties operating public safety answering points in Washington state, with the exception of tribal nations, must assist the 911 advisory committee to update the legislature.
annually within the requirements of RCW 38.52.520(1)(g) by providing
annual public safety answering point expenditure reports and
additional information as necessary requested by the state 911
coordinator's office.

(3) To assist with modernization of the 911 emergency
communications system, public safety answering points providing
service in multiple counties shall report to the county where they
are physically located. Public safety answering points providing
services outside of Washington state borders shall limit reporting to
those areas within the boundaries of Washington state. Counties
receiving services from a public safety answering point outside of
Washington state must report the cost of services into their county.

Sec. 13. RCW 38.52.535 and 1998 c 245 s 32 are each amended to
read as follows:
The state ((enhanced)) 911 coordination office and the
((enhanced)) 911 advisory committee may participate in efforts to set
uniform national standards for ((automatic number identification and
automatic location identification data transmission for private
telecommunications systems and private shared telecommunications
services)) the 911 emergency communications system.

Sec. 14. RCW 38.52.540 and 2015 3rd sp.s. c 4 s 949 are each
amended to read as follows:
(1) The ((enhanced)) 911 account is created in the state
treasury. All receipts from the state ((enhanced)) 911 excise taxes
imposed by RCW 82.14B.030 must be deposited into the account. Moneys
in the account must be used ((only)) to support the priorities
established in RCW 38.52.545, procure, fund, and manage the statewide
911 emergency communications system network, purchase goods and
services that support the counties and Washington state patrol public
safety answering points in providing 911 baseline level of service
statewide, assist the counties and Washington state patrol public
safety answering points to provide 911 emergency communications
systems and associated administrative and operational costs, acquire
911 hardware, software, and technology appropriate to support a 911
emergency communications system, 911 emergency communications
training and public education, support the statewide coordination and
management of the ((enhanced)) 911 emergency communications system,
((for the implementation of wireless enhanced 911 statewide)) and
for (the) modernization needs as technology evolves of (enhanced) the 911 emergency communications systems statewide (and to help supplement, within available funds, the operational costs of the system, including adequate funding of counties to enable implementation of wireless enhanced 911 service and reimbursement of radio communications service companies for costs incurred in providing wireless enhanced 911 service pursuant to negotiated contracts between the counties or their agents and the radio communications service companies. For the 2013-2015 and the 2015-2017 fiscal biennia, the account may be used for a criminal history system upgrade in the Washington state patrol and for activities and programs in the military department. A county must show just cause, including but not limited to a true and accurate accounting of the funds expended, for any inability to provide reimbursement to radio communications service companies of costs incurred in providing enhanced 911 service).

(2) Funds generated by the (enhanced) 911 excise tax imposed by RCW 82.14B.030(5), (6), and (8) may not be distributed to any county that has not imposed the maximum county (enhanced) 911 excise tax allowed under RCW 82.14B.030(1) through (3). (Funds generated by the enhanced 911 excise tax imposed by RCW 82.14B.030(6) may not be distributed to any county that has not imposed the maximum county enhanced 911 excise tax allowed under RCW 82.14B.030(2).)

(3) The state (enhanced) 911 coordinator, with the advice and assistance of the (enhanced) 911 advisory committee, is authorized to enter into statewide agreements to improve the efficiency of (enhanced) the 911 (services for all counties) emergency communications system and shall specify by rule the additional purposes for which moneys, if available, may be expended from this account.

Sec. 15. RCW 38.52.545 and 2010 1st sp.s. c 19 s 19 are each amended to read as follows:

In specifying rules defining the purposes for which available state (enhanced) 911 moneys may be expended, the state (enhanced) 911 coordinator, with the advice and assistance of the (enhanced) 911 advisory committee, must consider (base) needs (of individual counties for specific assistance) necessary to provide a baseline level of 911 service by individual counties and their designated Washington state patrol public safety answering points. Priorities
for available ((enhanced)) 911 emergency communications system funding are as follows:

(1) To procure, fund, and manage the statewide 911 network and supporting services, and assure that 911 dialing is operational statewide;

(2) To assist counties and Washington state patrol public safety answering points to provide 911 emergency communications systems and associated administrative and operational costs as necessary to assure that they can achieve a ((basic service)) baseline level of service for 911 operations; and

(3) To assist counties ((as practicable to acquire items of a capital nature appropriate to modernize 911 systems and increase 911 effectiveness)) and their designated Washington state patrol public safety answering points to acquire 911 hardware, software, and technology to support a 911 emergency communications system baseline level of service.

Sec. 16. RCW 38.52.550 and 2010 1st sp.s. c 19 s 20 are each amended to read as follows:

A telecommunications company, radio communications service company, or interconnected voice over internet protocol service company, providing emergency communications systems or services or a business or individual providing database information to ((enhanced)) 911 emergency communications personnel is not liable for civil damages caused by an act or omission of the company, business, or individual, the state, political subdivisions and any 911 public corporations in the:

(1) Good faith release of information not in the public record, including unpublished or unlisted subscriber information to emergency service providers responding to calls placed to an ((enhanced)) 911 emergency communications service; or

(2) Design, development, installation, maintenance, or provision of consolidated ((enhanced)) 911 emergency communications systems or services other than an act or omission constituting gross negligence or wanton or willful misconduct.

Sec. 17. RCW 38.52.561 and 2010 1st sp.s. c 19 s 21 are each amended to read as follows:

The state ((enhanced)) 911 coordinator, with the advice and assistance of the ((enhanced)) 911 advisory committee, must set
nondiscriminatory, uniform technical and operational standards consistent with the rules of the federal communications commission for the transmission of 911 calls from radio communications service companies and interconnected voice over internet protocol service companies to (enhanced) 911 emergency communications systems. These standards must be modernized to align with national standards adopted by the state of Washington in rule making and not exceed the requirements set by the federal communications commission. The authority given to the state (enhanced) 911 coordinator in this section is limited to setting standards as set forth in this section and does not constitute authority to regulate radio communications service companies or interconnected voice over internet protocol service companies.

Sec. 18. RCW 38.52.575 and 2015 c 224 s 6 are each amended to read as follows:

(1) Information contained in an automatic number identification or automatic location identification database that is part of a county (enhanced) 911 emergency communications system as defined in RCW 82.14B.020 and intended for display at a public safety answering point with incoming 911 voice or data is exempt from public inspection and copying under chapter 42.56 RCW.

(2) Information voluntarily submitted to be contained in a database that is part of or associated with a county (enhanced) 911 emergency communications system as defined in RCW 82.14B.020 and intended for the purpose of display at a public safety answering point with incoming 911 voice or data is exempt from public inspection and copying under chapter 42.56 RCW.

(3) This section shall not be interpreted to prohibit:

(a) Display of information at a public safety answering point;

(b) Dissemination of information by the public safety answering point to police, fire, or emergency medical responders for display on a device used by police, fire, or emergency medical responders for the purpose of handling or responding to emergency calls or for training;

(c) Maintenance of the database by a county;

(d) Dissemination of information by a county to local agency personnel for inclusion in an emergency notification system that makes outgoing calls to telephone numbers to provide notification of a community emergency event;
(e) Inspection or copying by the subject of the information or an authorized representative; or

(f) The public disclosure of information prepared, retained, disseminated, transmitted, or recorded, for the purpose of handling or responding to emergency calls, unless disclosure of any such information is otherwise exempted under chapter 42.56 RCW or other law.

Sec. 19. RCW 82.14B.010 and 2010 1st sp.s. c 19 s 1 are each amended to read as follows:

The legislature finds that the state and counties should be provided with an additional revenue source to fund ((enhanced)) 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.

Sec. 20. RCW 82.14B.020 and 2013 2nd sp.s. c 8 s 102 are each amended to read as follows:

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.

((2)) (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.
"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.

"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.

"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.

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

"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.

"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.

((8)) (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.

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

((10)) (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.

((11)) (13) "Radio communications service company" ((has the meaning ascribed to it in RCW 80.04.010, except that it does not include radio paging providers. It does include those persons or entities that provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332(d)(1), and both facilities-based and nonfacilities-based resellers)) 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.
"Retail transaction" means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.

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

"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.

"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.

Sec. 21. RCW 82.14B.030 and 2013 2nd sp.s. c 8 s 105 are each amended to read as follows:

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 ((enhanced)) 911 excise tax account as provided in RCW 82.14B.063.

(3)(a) The legislative authority of a county may impose a county ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 911 excise tax must provide an annual update to the ((enhanced)) 911 coordinator detailing the proportion of their county ((enhanced)) 911 excise tax that is being spent on:
(a) Efforts to modernize their existing (enhanced) 911 communications system; and

(b) (Enhanced) 911 operational costs.

(5) A state ((enhanced)) 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 ((enhanced)) 911 account created in RCW 38.52.540.

(6)(a) A state ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 911 coordinator must recommend the level for the next year of the state ((enhanced)) 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 ((enhanced)) 911 excise taxes imposed by subsections (5) and (8) of this section for the following year.

**Sec. 22.** RCW 82.14B.040 and 2013 2nd sp.s. c 8 s 103 are each amended to read as follows:

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 ((enhanced)) 911 excise tax and the county ((enhanced)) 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 ((enhanced)) 911 excise tax and the county ((enhanced)) 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 (enhanced) 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 (enhanced) 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.

Sec. 23. RCW 82.14B.042 and 2013 2nd sp.s. c 8 s 104 are each amended to read as follows:

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 (enhanced) 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 (enhanced) 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 (enhanced) 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 (enhanced) 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 (enhanced) 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 (enhanced) 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.

Sec. 24. RCW 82.14B.050 and 1981 c 160 s 5 are each amended to read as follows:

The proceeds of any tax collected under this chapter shall be used by the state or county only for the (enhanced) 911 emergency communications system and its administrative and operational costs.

Sec. 25. RCW 82.14B.060 and 2010 1st sp.s. c 19 s 8 are each amended to read as follows:

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 (enhanced) 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.

Sec. 26. RCW 82.14B.061 and 2010 1st sp.s. c 19 s 9 are each amended to read as follows:

(1) The department must administer and adopt rules as may be necessary to enforce and administer the state and county (enhanced) 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 (enhanced) 911 excise taxes.

(2) The state and county (enhanced) 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 (enhanced) 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.

Sec. 27. RCW 82.14B.063 and 2010 1st sp.s. c 19 s 4 are each amended to read as follows:

(1) Counties imposing the (enhanced) 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 (enhanced) 911 excise taxes collected to cover administration and collection expenses incurred by the department. If a county imposes (an enhanced) 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 (enhanced) 911 excise tax under RCW 82.14B.030 that is collected by the department must be deposited in the county (enhanced) 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 (enhanced) 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.

Sec. 28. RCW 82.14B.065 and 2010 1st sp.s. c 19 s 5 are each amended to read as follows:
(1) All moneys that accrue in the county (enhanced) 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 (enhanced) a 911 excise tax that is in excess of the maximum allowable county (enhanced) 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 (enhanced) 911 excise tax that is in excess of the maximum allowable tax.

Sec. 29. RCW 82.14B.150 and 2010 1st sp.s. c 19 s 10 are each amended to read as follows:

(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 (enhanced) 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.

Sec. 30. RCW 82.14B.200 and 2013 2nd sp.s. c 8 s 106 are each amended to read as follows:

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 (enhanced) 911
excise tax.

(3) The penalty imposed by RCW 82.32.291 may not be assessed on
state or county (enhanced) 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 (enhanced) 911 excise tax. This subsection does not
prohibit or restrict the application of other penalties authorized by
law.

Sec. 31. RCW 82.14B.210 and 1998 c 304 s 11 are each amended to
read as follows:

(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 (enhanced)
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 (enhanced) 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 ((enhanced)) 911 excise taxes due from the corporation under this chapter. For the purposes of this section, any state ((enhanced)) 911 excise taxes that have been paid but not collected are deductible from the state ((enhanced)) 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 ((enhanced)) 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 ((enhanced)) 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.

NEW SECTION.  Sec. 32.  RCW 38.52.530 (Enhanced 911 advisory committee) and 2010 1st sp.s. c 19 § 16, 2010 1st sp.s. c 7 s 51, 2006 c 210 s 1, 2002 c 341 s 3, 2000 c 34 s 1, 1997 c 49 s 7, & 1991 c 54 s 5 are each repealed.

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