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## Local Government Committee

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### HB 2258

**Brief Description:** Providing funding for municipalities participating in the regional 911 emergency communications system.

**Sponsors:** Representatives Ormsby, Riccelli, Leavitt and Simmons.

**Brief Summary of Bill**

- Requires counties operating regional 911 emergency communications systems that collect an excise tax on phone lines to transfer a portion of the excise tax revenue to local governments operating municipal 911 emergency communications systems if the county transfers emergency calls to the local government for dispatch.

**Hearing Date:** 1/16/24

**Staff:** Elizabeth Allison (786-7129).

**Background:**

Excise tax.

An excise tax is imposed on the sale of specific goods or services, or on certain uses. Examples include real estate excise taxes and vehicle excise taxes.

State 911 Excise Tax.

A state 911 excise tax in the amount of up to 25 cents per switch access line, radio access line, or interconnected voice over internet protocol service line is imposed on all switch access lines, radio access lines, and interconnected voice over internet protocol service lines in the state. The tax must be uniform across all lines.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

### County 911 Excise Tax.

Counties are authorized to impose a county 911 excise tax on the use of switched access lines, radio access lines, and interconnected voice over internet protocol service lines in an amount up to 70 cents per month for each line. The tax must be uniform for each line. The tax imposed must be deposited in the county 911 Excise Tax Account.

Proceeds collected from either the state or county excise tax must be used by the state or county only for the 911 emergency communications system and its administrative and operational costs.

### Distribution.

All moneys that accrue in the county 911 Excise Tax Account must be distributed monthly to the counties in the amount of the taxes collected, minus the administration and collection fee.

### **Summary of Bill:**

A county that operates a regional 911 emergency communications system that transfers emergency calls to a municipal 911 emergency communications system operator must transfer a portion of the revenue it receives from the 911 excise tax to the local government operating the municipal 911 emergency communications system. The amount transferred is calculated as follows: (1) The amount of tax revenue received by the county for the quarter, divided by the total 911 emergency calls received by the regional 911 emergency communications system for the quarter; (2) multiplied by the number of 911 emergency calls transferred from the regional 911 emergency communications system to the municipal 911 emergency communications system operator; and (3) multiplied by 80 percent.

This amount must be transferred quarterly by the county operating the regional 911 emergency communications system to the local government operating the municipal 911 emergency communications system.

A regional 911 emergency communications system is 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.

**Appropriation:** None.

**Fiscal Note:** Requested on January 12, 2024.

**Effective Date:** The bill takes effect on January 1 2025.