

ORDINANCE NO. 800

AN ORDINANCE AMENDING SUBSECTIONS (a) AND (d) OF SECTION 3 OF ORDINANCE NO. 499 AND SUBSECTIONS A. AND D. OF CPMC 3.16.020 BY PROVIDING FOR A SIX PERCENT (6%) UTILITY TAX ON CELLULAR TELEPHONE SERVICES AND BY INCREASING THE UTILITY TAX RATE FOR CABLE TELEVISION SERVICES FROM THREE PERCENT (3%) TO FOUR PERCENT (4%); ALSO AMENDING SECTION 4 OF ORDINANCE NO. 499 AND CPMC 3.16.030 BY MODIFYING THE PAYMENT FREQUENCY OF UTILITY TAXES DUE UNDER THIS ORDINANCE.

The City Council of the City of College Place do ordain as follows:

Section 1: Section 3, subparagraph (a), of Ordinance No. 499 and subsection A. of CPMC 3.16.020 are hereby amended to read as follows:

Upon any telephone business, other than a telephone business providing cellular telephone service, there shall be levied a tax equal to 5.4 percent of the total gross operating revenues, including revenues from intrastate toll, derived from the operation of such businesses within the city. Upon any telephone business providing cellular telephone service there shall be levied a tax equal to 6.0 percent of the total gross operating revenues, including revenues from intrastate toll, derived from the operation of such businesses within the city.

Gross operating revenues, for this purpose, shall not include charges which are passed on to the subscribers by a telephone company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this ordinance.

In the case of cellular telephone service, payments by a subscriber for telephone service from telephones without a fixed location shall be allocated among taxing jurisdictions to the location of the customer's principal service address during the period for which the tax applies. There is a presumption that the service address a subscriber supplies to the taxpayer is current and accurate, unless the taxpayer has actual knowledge to the

contrary.

When the service is provided to a subscriber roaming outside the subscriber's normal cellular network area, gross income shall be assigned consistent with the taxpayer's accounting system to the location of the originating cell site of the call, or to the location of the main cellular switching office that switched the call.

If there is a dispute between or among the city and one or more other cities, as to the service address of a customer who is receiving cellular telephone services and the dispute is not resolved by negotiation among the parties, then the dispute shall be resolved by the city and the other city or cities by submitting the issue for settlement to the Association of Washington Cities (AWC). Once the taxes on the disputed revenues have been paid to one of the contesting cities, the cellular telephone service company shall have no further liability with respect to additional taxes on the disputed revenues so long as it changes its billing records for future revenues to comport with the settlement facilitated by AWC.

"Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service or coin telephone services, or providing telephonic, video, data or similar communication or transmission for hire, via a local telephone network, toll line or channel, or similar communication or transmission system. It includes cooperative or farmer line telephone companies or associations operating an exchange. Telephone business does not include the providing of competitive telephone service, nor the providing of cable television service.

"Competitive telephone service" means the providing by any person of telephone equipment, apparatus or service, other than toll services, which is of a type which can be provided by persons who are not subject to regulation as telephone companies under Title 80 RCW and for which a separate charge is made.

"Cellular telephone service" means a two-way voice and data telephone/telecommunications system based in whole or substantially in part on wireless radio communications and which is not subject to regulation by the Washington Utilities and Transportation Commission (WUTC). This includes cellular mobile service. The definition of cellular mobile service includes other wireless radio communications services such as specialized mobile radio

(SMR), personal communications services (PCS), and any other evolving wireless radio communications technology which accomplishes a purpose similar to cellular mobile service.

Section 2: Section 3, subparagraph (d), of Ordinance No. 499 and subsection D. of CPMC 3.16.020 are hereby amended to read as follows:

There is levied a tax on the sale of cable television service for residential, commercial or industrial use and for the privilege of carrying on said business, such tax to be equal to four percent of gross operating revenues from such sales of the cable television service within the limits of the City.

Section 3: Section 4 of Ordinance No. 499 and CPMC 3.16.030 are hereby amended to read as follows:

The taxes imposed by this ordinance shall be due and payable in monthly installments and remittance shall be made on or before the tenth day of the month next succeeding the end of the monthly period in which the tax is accrued.

If the tax to become due, as projected by the taxpayer, will likely not exceed \$500.00 for the entire year, then such tax may be paid in one installment the tenth day of January of the year succeeding the year in which such tax is accrued. Should the taxes for any year, for which the tax is paid annually in one installment, exceed \$750.00, then the penalty provisions contained in §7 of this ordinance (CPMC 3.16.060) shall apply with respect to delinquent installments.

The first payment as adjusted by the tax provision of this ordinance shall be prorated as of the date duly determined for the current period. On or before said due date the taxpayer shall file with the city's Finance Director a written return, upon such form and setting forth such information as the Finance Director shall reasonably require, together with the payment of the amount of the tax.

Section 4: If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance.

Section 5: This ordinance shall take effect five (5) days after its passage, approval and publication as provided by law.

PASSED by the City Council of the City of College Place the
14th day of December, 1998.

Thor Baldlund
Mayor

Attest:

Kathleen Bowman
City Clerk

The following is a summary of the principal provisions of Ordinance No. 801 of the City of College Place, WA, adopted on December 14, 1998. A full text of the ordinance will be mailed upon written request filed with the City Clerk within 60 days of publication.

City of College Place, Washington

Ordinance # 801

An ordinance adopting the policies of the State Environmental Policy Act, RCW 43.12C.120 and the SEPA Rules WAC 197-11 and repealing City Ordinance #533, CPMC Title 18.

A handwritten signature in black ink, reading "Thor Bakland". The signature is written in a cursive, flowing style.

Thor Bakland, Mayor

Kathleen Bowman, City Clerk

Affidavit of Publication

STATE OF WASHINGTON, } ss.
County of Walla Walla

Kenneth L. Hatch

, being first duly sworn
upon oath deposes and says:

I am controller
of the Walla Walla Union-Bulletin, Inc., Publisher of the

WALLA WALLA UNION
WALLA WALLA DAILY BULLETIN

approved as a legal newspaper by order of the Superior Court of the State
of Washington, in and for Walla Walla County; as such officer I make
this affidavit on behalf of said publisher.

The legal notice, a true copy
of which is annexed hereto, was published in the regular issues (and
not in supplement form) of said newspaper, once each week for a period
of one day ~~consecutive weeks~~, commencing on the

26th day of MARCH, 1999, and
ending on the 26th day of MARCH, 1999,
both dates inclusive, and said newspaper was regularly distributed to its
subscribers during all of said period. The full amount of the fee charged

for the foregoing publication is the sum of \$ 22.61;
which amount has been paid in full.

Kenneth L. Hatch

Subscribed and sworn to before me this 31st day of

MARCH, 1999.

James J. Christie
Notary Public in and for the State of Washington
Residing at Walla Walla, Washington

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Thor Bakland, Mayor
Kathleen Bowman, City Clerk

(Published Friday, March 26, 1999)