

Telephone Taxes

RCW 82.14B.030 and 82.86.020

Tax Base Subscribers of telephone services including switched access lines (wireline), radio access lines (wireless), and Voice Over Internet Protocol (VoIP) service and consumers of prepaid wireless services.

Tax exemptions may reduce these taxes.
For more information, refer to the [Tax Exemption Study](#).

Tax Rate 911 excise tax:

- State rate is 25 cents per month per radio access line, VoIP line, switched access line, or per retail transaction of prepaid wireless services.
- County rate is 70 cents per month per radio access line, VoIP line, switched access line, or per retail transaction of prepaid wireless services.

Statewide 988 tax:

- State rate is 40 cents per month per radio access line, VoIP line, switched access line, or per retail transaction for prepaid wireless services, effective January 1, 2023.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$28,176	3.3%	0.1%
2020	\$27,273	2.8%	0.1%
2019	\$26,525	1.0%	0.1%
2018	\$26,256	1.5%	0.1%
2017	\$25,860	2.4%	0.1%
2016	\$25,249	0.4%	0.1%
2015	\$25,158	-6.1%	0.1%
2014	\$26,774	-21.0%	0.2%
2013	\$33,906	6.4%	0.2%
2012	\$31,874	-0.3%	0.2%

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Distribution of Receipts	<p>The State 911 Account receives the state 911 excise tax.</p> <p>The County 911 Excise Tax Account receives the county 911 excise tax</p> <p>Proceeds from these state and county taxes finance the 911 emergency communications system.</p> <p>The Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account receives the Statewide 988 tax and uses the funds to finance state crisis hotline call center(s), crisis call center hub(s), and for personnel providing crisis services.</p>
Levied by	State and counties
Administration	<p>Department of Revenue</p> <p>Telephone companies and retailers of prepaid wireless services collect and remit both the state and county taxes to the Department.</p>
History	<p>2022 Mandated that the State 911 Account receive from the 911 excise taxes and used these funds to manage the statewide 911 network and to assist and the Washington State Patrol and counties in providing a baseline level of service for 911 operations.</p> <p>2021 Created a statewide 988 behavioral health crisis response and suicide prevention line tax. Beginning October 1, 2021, through December 31, 2022, the tax rate was 24 cents for each access line. Beginning January 1, 2023, the tax rate increased to 40 cents.</p> <p>2014 Beginning January 1, 2014, shifted prepaid wireless E911 tax collection from individual telecommunication providers to retailers selling prepaid wireless services. Also allowed these retailers to charge an additional five cents per transaction as compensation for collecting the E911 taxes, through June 30, 2018.</p> <p>2013 Eliminated the telephone assistance tax (WTAP) and telephone relay service tax (TRS) and replaced them with biennial general fund appropriations.</p>

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- 2011 Made the Department of Revenue responsible for administration of both state and county E911 excise taxes. Also, included VoIP lines in the tax base for both state and county E911 excise taxes. The maximum state E911 excise tax rate increased to 25 cents and the maximum county E911 excise tax rate increased to 70 cents.
- 2004 Transferred the responsibility for collecting the TRS and WTAP taxes to the Department of Revenue.
- 2002 Extended the state tax to wireless telephones and increased the maximum rate of the county tax on wireless lines to 50 cents. Responsibility for collecting the state E911 telephone tax transferred from the State Military Department to the Department of Revenue.
- 1994 Authorized the county tax on wireless lines at a maximum rate of 25 cents per line.
- 1991 Voters approved Referendum 42 creating the state E911 excise tax effective January 1, 1992, with a maximum state rate of 20 cents per switched line, to ensure funding for the implementation of a statewide E911 telephone system.
- 1987 Established the TRS tax to fund telephone services for persons with hearing difficulties at a maximum rate of 10 cents per switched line. Also, adopted the WTAP tax to fund telecommunication services for low-income households at a maximum rate of 16 cents per switched line. The Department of Social and Health Services administered both taxes. Also, permitted a county legislative authority to levy a tax on behalf of an emergency service communication district, which could serve an area less than countywide.
- 1981 Authorized a countywide tax on switched telephone lines.
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