

WAC 458-20-270 Telephone program excise tax rates. RCW 82.72.020 requires the department of revenue (department) to collect certain telephone program excise taxes. Those taxes include the tax on switched access lines imposed by RCW 43.20A.725 (telephone relay service—TRS) and 80.36.430 (Washington telephone assistance program—WTAP). Pursuant to those statutes, the department must annually determine the rate of each respective tax according to the statutory formulas.

Effective August 1, 2013, Second Engrossed Second Substitute House Bill No. 1971 (chapter 8, Laws of 2013 2nd sp.s.) repeals the TRS and WTAP taxes. Telephone service providers will no longer collect these taxes as of the effective date.

The monthly telephone program excise tax rates per switched access line are as follows:

Period	TRS Rate	WTAP Rate
7/1/2009 - 6/30/2010	11 cents	13 cents
7/1/2010 - 6/30/2011	19 cents	14 cents
7/1/2011 - 6/30/2012	19 cents	14 cents
7/1/2012 - 6/30/2013	17 cents	14 cents
7/1/2013 - 7/31/2013	17 cents	14 cents

[Statutory Authority: RCW 82.32.300, 82.01.060(2), 43.20A.725, and 80.36.430. WSR 13-15-074, § 458-20-270, filed 7/16/13, effective 8/16/13; WSR 12-14-039, § 458-20-270, filed 6/27/12, effective 7/28/12; WSR 11-13-110, § 458-20-270, filed 6/21/11, effective 7/22/11; WSR 10-14-032, § 458-20-270, filed 6/28/10, effective 7/29/10; WSR 09-14-037, § 458-20-270, filed 6/24/09, effective 7/25/09; WSR 08-16-054, § 458-20-270, filed 7/30/08, effective 8/30/08; WSR 07-17-110, § 458-20-270, filed 8/17/07, effective 9/17/07; WSR 06-16-137, § 458-20-270, filed 8/2/06, effective 9/2/06; WSR 05-18-017, § 458-20-270, filed 8/26/05, effective 9/26/05.]