

SENATE BILL REPORT

SB 6186

As of January 30, 2012

Title: An act relating to limitations on the taxing authority of counties for emergency medical services.

Brief Description: Concerning limitations on the taxing authority of counties for emergency medical services.

Sponsors: Senator Swecker.

Brief History:

Committee Activity: Government Operations, Tribal Relations & Elections: 1/26/12.

SENATE COMMITTEE ON GOVERNMENT OPERATIONS, TRIBAL RELATIONS & ELECTIONS

Staff: Sharon Swanson (786-7447)

Background: All real and personal property in Washington is subject to a property tax each year based on its value unless a specific exemption is provided by law. The tax is determined by multiplying the assessed value by the tax rate for each taxing district in which the property is located.

Regular and Excess Property Tax Levies. The sum of property tax rates is limited by the state Constitution to a maximum of 1 percent of true and fair value, or \$10 per \$1,000 of value. The Constitution provides a procedure for voter approval for tax rates that exceed the 1 percent limit. These taxes are called excess levies. Excess levies require not only voter approval, but most also require a 60 percent super majority to be approved. Taxes imposed under the 1 percent limit are called regular taxes. The Constitution does not require voter approval of regular taxes. However, some regular taxes are limited in time duration and require voter approval.

EMS Levies. An emergency medical service (EMS) levy is a regular voter approved levy which is used to provide emergency medical care or emergency medical services, including related personnel costs, training for such personnel and related equipment, supplies, vehicles, and structures needed to provide this care or service.

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

An EMS levy must be approved by a super majority of registered voters at a general or special election and may be six years, ten years, or permanently. If approved, a taxing district can impose a regular property tax levy in an amount that cannot exceed \$0.50 per \$1,000.00 of assessed value of the property of the taxing district.

Only a county, EMS district, city, town, public hospital district, urban EMS district, or fire protection district is authorized to impose an EMS levy. If a county is the first taxing district to impose the \$0.50 per \$1,000.00 of assessed value EMS levy, no other taxing district within the county may subsequently impose the EMS levy.

Summary of Bill: If a taxing district, not including a county, levies a tax, which is approved by the voters, the amount of the the county's levy is reduced until that taxing district's levy expires, when the combined levies of both the county and the taxing district exceed \$0.50 per \$1,000.00 of assessed value.

Fire protection district or regional fire protection service authority is added to the list of entities who must approve a countywide levy proposal prior to the proposal being placed on the ballot.

No countywide levy proposal may be placed on the ballot without approval of the legislative authorities of a majority of the taxing districts within the county.

Prior to the approval of a countywide levy, the legislative authorities of a majority of taxing districts within the county must approve an equitable service delivery plan.

Appropriation: None.

Fiscal Note: Not requested.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This legislation is a way to create new resources for the south of Thurston county. The bill does not propose a new or an increase in existing taxes. The bill is an attempt to achieve a fair distribution of fees and to ensure that equitable services are provided. Fifty percent of the population of Thurston county reside in the unincorporated portions of the county. The bill is an attempt to create equality and accountability when it comes to regional fire protection services. The current system is not working as it should—there needs to be a leveling of the playing field so that there is not a 30 minute response time in certain areas of the county.

CON: One size does not fit all when it comes to EMSs. This bill, as currently drafted, appears to create a situation where a minority of the people in Thurston county can dictate the level of service that will be delivered to a majority of the population. As currently drafted, the bill appears to have unintended consequences.

Persons Testifying: PRO: Russ Kaleiwahea, Robert Scott, David Pethia, West Thurston Fire; Eron Berg, Sedro-Woolley City.

CON: Stephen Romines, Thurston County Emergency Service Medic One; Steven Brooks, Lacey Fire District 3; Craig Soucy, WA State Council of Fire Fighters; Mike Brown, WA Fire Chiefs.