

# SENATE BILL REPORT

## SB 6186

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As Reported by Senate Committee On:  
Government Operations, Tribal Relations & Elections, February 2, 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, 2/02/12 [DPS].

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS, TRIBAL RELATIONS & ELECTIONS

**Majority Report:** That Substitute Senate Bill No. 6186 be substituted therefor, and the substitute bill do pass.

Signed by Senators Pridemore, Chair; Prentice, Vice Chair; Swecker, Ranking Minority Member; Benton, Chase and Nelson.

**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.

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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 a part of the legislation nor does it constitute a statement of legislative intent.*

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.

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 (Recommended Substitute):** The act is limited to a county in which the seat of the state government is located. The approval of the legislative authority of fire protection districts or regional fire protection service authorities who meet the population threshold is required prior to a countywide EMS levy proposal being placed on the ballot.

**EFFECT OF CHANGES MADE BY GOVERNMENT OPERATIONS, TRIBAL RELATIONS & ELECTIONS COMMITTEE (Recommended Substitute):** Limits the bill to a county in which the seat of the state government is located. Removes the requirement that the legislative authorities of a majority of taxing districts within the county 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 on Original Bill:** 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.