## SENATE BILL 6186

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State of Washington

62nd Legislature

2012 Regular Session

By Senator Swecker

Read first time 01/13/12. Referred to Committee on Government Operations, Tribal Relations & Elections.

- 1 AN ACT Relating to limitations on the taxing authority of counties
- 2 for emergency medical services; and amending RCW 84.52.069.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 84.52.069 and 2011 c 365 s 2 are each amended to read 5 as follows:
- 6 (1) ((As used in this section,)) The definitions in this subsection
  7 apply throughout this section unless the context clearly requires
  8 otherwise.
- 9 <u>(a) "Fire protection jurisdiction" means a fire protection</u>
  10 district, city, town, Indian tribe, or port district; and
- 11 (b) "Participating fire protection jurisdiction" means a fire 12 protection district, city, town, Indian tribe, or port district that is 13 represented on the governing board of a regional fire protection 14 service authority.
- 15 <u>(c)</u> "Taxing district" means a county, emergency medical service 16 district, city or town, public hospital district, urban emergency 17 medical service district, regional fire protection service authority, 18 or fire protection district.

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- (2) Except as provided in subsection (((10))) of this section, a taxing district may impose additional regular property tax levies in an amount equal to fifty cents or less per thousand dollars of the assessed value of property in the taxing district. The tax shall be imposed (a) each year for six consecutive years, (b) each year for ten consecutive years, or (c) permanently. A tax levy under this section must be specifically authorized by a majority of at least three-fifths of the registered voters thereof approving a proposition authorizing the levies submitted at a general or special election, at which election the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of registered voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the registered voters thereof voting on the proposition when the number of registered voters voting on the proposition exceeds forty percent of the total number of voters voting in such taxing district in the last preceding general Ballot propositions must conform with RCW 29A.36.210. election. taxing district may not submit to the voters at the same election multiple propositions to impose a levy under this section.
- (3) A taxing district imposing a permanent levy under this section shall provide for separate accounting of expenditures of the revenues generated by the levy. The taxing district must maintain a statement of the accounting which must be updated at least every two years and must be available to the public upon request at no charge.
- (4)(a) A taxing district imposing a permanent levy under this section must provide for a referendum procedure to apply to the ordinance or resolution imposing the tax. This referendum procedure must specify that a referendum petition may be filed at any time with a filing officer, as identified in the ordinance or resolution. Within ten days, the filing officer must confer with the petitioner concerning form and style of the petition, issue the petition an identification number, and secure an accurate, concise, and positive ballot title from the designated local official. The petitioner has thirty days in which to secure the signatures of not less than fifteen percent of the registered voters of the taxing district, as of the last general

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election, upon petition forms which contain the ballot title and the full text of the measure to be referred. The filing officer must verify the sufficiency of the signatures on the petition and, if sufficient valid signatures are properly submitted, must certify the referendum measure to the next election within the taxing district if one is to be held within one hundred eighty days from the date of filing of the referendum petition, or at a special election to be called for that purpose in accordance with RCW 29A.04.330.

- (b) The referendum procedure provided in this subsection (4) is exclusive in all instances for any taxing district imposing the tax under this section and supersedes the procedures provided under all other statutory or charter provisions for initiative or referendum which might otherwise apply.
- (5) Any tax imposed under this section may be used only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical care or emergency medical services.
- (6) If a county levies a tax under this section, no taxing district within the county may levy a tax under this section, except as provided otherwise in this section.
- (7) If a regional fire protection service authority imposes a tax under this section, no other taxing district that is a participating fire protection jurisdiction in the regional fire protection service authority may levy a tax under this section.
- (8) Except as provided otherwise in this subsection (8), no other taxing district may levy a tax under this section if another taxing district has levied a tax under this section within its boundaries((÷ PROVIDED, That)).
- (a)(i) If a county levies less than fifty cents per thousand dollars of the assessed value of property, then any other taxing district may levy a tax under this section equal to the difference between the rate of the levy by the county and fifty cents((: PROVIDED FURTHER, That)), subject to the limitations of this subsection (8)(a).
- (ii) If a taxing district, other than the county, within ((a)) that county levies  $((this\ tax))$  a tax under (a) of this subsection (8), and the voters of the county subsequently approve a levying of this tax, then the amount of the  $((taxing\ district\ levy\ within\ the\ county))$

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county's levy under (a) of this subsection (8) must be reduced until the expiration of the taxing district's levy, when the combined levies of the county and other taxing district exceed fifty cents.

- (b) Whenever a tax is levied countywide <u>under this subsection (8)</u>, the service must, insofar as is feasible, be provided throughout the county((: PROVIDED FURTHER, That)).
- (i) No countywide levy proposal may be placed on the ballot without the approval of the legislative authority of each city, fire protection district, or regional fire protection service authority exceeding fifty thousand population within the county((: AND PROVIDED FURTHER, That)).
- (ii) 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.
  - (iii) No countywide levy may be levied without the prior approval of the legislative authorities of a majority of the taxing districts within the county of an equitable service delivery plan.
    - (9) This section and RCW 36.32.480 (( $\frac{\text{shall}}{\text{shall}}$ )) do not prohibit any city or town from levying an annual excess levy to fund emergency medical services(( $\frac{\text{shall}}{\text{shall}}$ )).
    - (10)(a) If a county proposes to impose tax levies under this section, no other ballot proposition authorizing tax levies under this section by another taxing district in the county may be placed before the voters at the same election at which the county ballot proposition is placed(( $\div$  AND PROVIDED FURTHER, That)).
    - (b) Any taxing district emergency medical service levy that is limited in duration and that is authorized subsequent to a county emergency medical service levy that is limited in duration, expires concurrently with the county emergency medical service levy.
    - (11) A fire protection district that has annexed an area described in subsection (((10))) of this section may levy the maximum amount of tax that would otherwise be allowed, notwithstanding any limitations in this subsection (((6))) (11).
- $(((\frac{7}{})))$  (12) The limitations in RCW 84.52.043 do not apply to the tax levy authorized in this section.
- $((\frac{(8)}{(8)}))$  (13) If a ballot proposition approved under subsection (2) of this section did not impose the maximum allowable levy amount authorized for the taxing district under this section, any future

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increase up to the maximum allowable levy amount must be specifically authorized by the voters in accordance with subsection (2) of this section at a general or special election.

((+9))) (14) The limitation in RCW 84.55.010 does not apply to the first levy imposed pursuant to this section following the approval of such levy by the voters pursuant to subsection (2) of this section.

((\(\frac{(10)}{10}\))) (15) For purposes of imposing the tax authorized under this section, the boundary of a county with a population greater than one million five hundred thousand does not include all of the area of the county that is located within a city that has a boundary in two counties, if the locally assessed value of all the property in the area of the city within the county having a population greater than one million five hundred thousand is less than two hundred fifty million dollars.

15 ((<del>(11)</del> For purposes of this section, the following definitions 16 apply:

- (a) "Fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district; and
- (b) "Participating fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district that is represented on the governing board of a regional fire protection service authority.))

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