

SENATE BILL REPORT

SB 5121

As of January 20, 2017

Title: An act relating to fire protection district tax levies.

Brief Description: Concerning fire protection district tax levies.

Sponsors: Senators Takko, Rivers and Palumbo.

Brief History:

Committee Activity: Local Government: 1/19/17.

Brief Summary of Bill

- Authorizes fire protection districts to impose a third regular property tax levy without employing a full time employee.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Staff: Alex Fairfortune (786-7416)

Background: Fire protection districts (districts) are municipal corporations established to provide fire protection and emergency medical services, primarily in unincorporated areas outside of cities. Every district is authorized to impose two separate regular property tax levies, each of which cannot exceed \$.50 per \$1,000 of assessed value. In addition, a district may impose a third regular property tax levy of up to \$.50 per \$1,000 of assessed value if the district either:

- has one or more full time, paid employees; or
- contracts with another municipal corporation for the services of at least one full time, paid employee.

Summary of Bill: The additional employment criteria that districts must meet to impose a third regular property tax levy is removed, allowing districts without a full time, paid employee or employee service contract to impose a third levy of \$.50 per \$1,000 of assessed value.

Appropriation: None.

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.

Fiscal Note: Not requested.

Creates Committee/Commission/Task Force that includes Legislative members: No.

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

Staff Summary of Public Testimony: PRO: This is not a new tax, it simply takes away the incentive to hire an employee that is not needed. Approximately 250 out of over 400 fire protection districts are volunteer districts without full time employees.

Persons Testifying: PRO: Ryan Spiller, Washington Fire Commissioners.

Persons Signed In To Testify But Not Testifying: No one.