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**SUBSTITUTE HOUSE BILL 2428**

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**State of Washington**

**63rd Legislature**

**2014 Regular Session**

**By** House Finance (originally sponsored by Representatives S. Hunt, Ryu, and Fitzgibbon)

READ FIRST TIME 02/11/14.

1       AN ACT Relating to authorizations of proposals for emergency  
2 medical care and service levies; 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 2012 c 115 s 1 are each amended to read  
5 as follows:

6       (1) As used in this section, "taxing district" means a county,  
7 emergency medical service district, city or town, public hospital  
8 district, urban emergency medical service district, regional fire  
9 protection service authority, or fire protection district.

10       (2) Except as provided in subsection (10) of this section, a taxing  
11 district may impose additional regular property tax levies in an amount  
12 equal to fifty cents or less per thousand dollars of the assessed value  
13 of property in the taxing district. The tax is imposed (a) each year  
14 for six consecutive years, (b) each year for ten consecutive years, or  
15 (c) permanently. A permanent tax levy under this section, or the  
16 initial imposition of a six-year or ten-year levy under this section,  
17 must be specifically authorized by a majority of at least three-fifths  
18 of the registered voters thereof approving a proposition authorizing  
19 the levies submitted at a general or special election, at which

1 election the number of persons voting "yes" on the proposition  
2 (~~shall~~) must constitute three-fifths of a number equal to forty  
3 percent of the total number of voters voting in such taxing district at  
4 the last preceding general election when the number of registered  
5 voters voting on the proposition does not exceed forty percent of the  
6 total number of voters voting in such taxing district in the last  
7 preceding general election; or by a majority of at least three-fifths  
8 of the registered voters thereof voting on the proposition when the  
9 number of registered voters voting on the proposition exceeds forty  
10 percent of the total number of voters voting in such taxing district in  
11 the last preceding general election. The uninterrupted continuation of  
12 a six-year or ten-year tax levy under this section, or the reimposition  
13 of a six-year or ten-year tax levy at a rate lower than the previous  
14 rate, must be specifically authorized by a majority of the registered  
15 voters thereof approving a proposition authorizing the levies submitted  
16 at a general or special election. Ballot propositions must conform  
17 with RCW 29A.36.210. A taxing district may not submit to the voters at  
18 the same election multiple propositions to impose a levy under this  
19 section.

20 (3) A taxing district imposing a permanent levy under this section  
21 (~~shall~~) must provide for separate accounting of expenditures of the  
22 revenues generated by the levy. The taxing district must maintain a  
23 statement of the accounting which must be updated at least every two  
24 years and must be available to the public upon request at no charge.

25 (4)(a) A taxing district imposing a permanent levy under this  
26 section must provide for a referendum procedure to apply to the  
27 ordinance or resolution imposing the tax. This referendum procedure  
28 must specify that a referendum petition may be filed at any time with  
29 a filing officer, as identified in the ordinance or resolution. Within  
30 ten days, the filing officer must confer with the petitioner concerning  
31 form and style of the petition, issue the petition an identification  
32 number, and secure an accurate, concise, and positive ballot title from  
33 the designated local official. The petitioner has thirty days in which  
34 to secure the signatures of not less than fifteen percent of the  
35 registered voters of the taxing district, as of the last general  
36 election, upon petition forms which contain the ballot title and the  
37 full text of the measure to be referred. The filing officer must  
38 verify the sufficiency of the signatures on the petition and, if

1 sufficient valid signatures are properly submitted, must certify the  
2 referendum measure to the next election within the taxing district if  
3 one is to be held within one hundred eighty days from the date of  
4 filing of the referendum petition, or at a special election to be  
5 called for that purpose in accordance with RCW 29A.04.330.

6 (b) The referendum procedure provided in this subsection (4) is  
7 exclusive in all instances for any taxing district imposing the tax  
8 under this section and supersedes the procedures provided under all  
9 other statutory or charter provisions for initiative or referendum  
10 which might otherwise apply.

11 (5) Any tax imposed under this section may be used only for the  
12 provision of emergency medical care or emergency medical services,  
13 including related personnel costs, training for such personnel, and  
14 related equipment, supplies, vehicles and structures needed for the  
15 provision of emergency medical care or emergency medical services.

16 (6) If a county levies a tax under this section, no taxing district  
17 within the county may levy a tax under this section. If a regional  
18 fire protection service authority imposes a tax under this section, no  
19 other taxing district that is a participating fire protection  
20 jurisdiction in the regional fire protection service authority may levy  
21 a tax under this section. No other taxing district may levy a tax  
22 under this section if another taxing district has levied a tax under  
23 this section within its boundaries: PROVIDED, That if a county levies  
24 less than fifty cents per thousand dollars of the assessed value of  
25 property, then any other taxing district may levy a tax under this  
26 section equal to the difference between the rate of the levy by the  
27 county and fifty cents: PROVIDED FURTHER, That if a taxing district  
28 within a county levies this tax, and the voters of the county  
29 subsequently approve a levying of this tax, then the amount of the  
30 taxing district levy within the county must be reduced, when the  
31 combined levies exceed fifty cents. Whenever a tax is levied  
32 countywide, the service must, insofar as is feasible, be provided  
33 throughout the county: PROVIDED FURTHER, That no countywide levy  
34 proposal may be placed on the ballot without the approval of the  
35 legislative authority of each city exceeding fifty thousand population  
36 within the county: AND PROVIDED FURTHER, That this section and RCW  
37 36.32.480 shall not prohibit any city or town from levying an annual  
38 excess levy to fund emergency medical services: AND PROVIDED, FURTHER,

1 That if a county proposes to impose tax levies under this section, no  
2 other ballot proposition authorizing tax levies under this section by  
3 another taxing district in the county may be placed before the voters  
4 at the same election at which the county ballot proposition is placed:  
5 AND PROVIDED FURTHER, That any taxing district emergency medical  
6 service levy that is limited in duration and that is authorized  
7 subsequent to a county emergency medical service levy that is limited  
8 in duration, expires concurrently with the county emergency medical  
9 service levy. A fire protection district that has annexed an area  
10 described in subsection (10) of this section may levy the maximum  
11 amount of tax that would otherwise be allowed, notwithstanding any  
12 limitations in this subsection (6).

13 (7) The limitations in RCW 84.52.043 do not apply to the tax levy  
14 authorized in this section.

15 (8) If a ballot proposition approved under subsection (2) of this  
16 section did not impose the maximum allowable levy amount authorized for  
17 the taxing district under this section, any future increase up to the  
18 maximum allowable levy amount must be specifically authorized by the  
19 voters in accordance with subsection (2) of this section at a general  
20 or special election.

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

24 (10) For purposes of imposing the tax authorized under this  
25 section, the boundary of a county with a population greater than one  
26 million five hundred thousand does not include all of the area of the  
27 county that is located within a city that has a boundary in two  
28 counties, if the locally assessed value of all the property in the area  
29 of the city within the county having a population greater than one  
30 million five hundred thousand is less than two hundred fifty million  
31 dollars.

32 (11) For purposes of this section, the following definitions apply:

33 (a) "Fire protection jurisdiction" means a fire protection  
34 district, city, town, Indian tribe, or port district; and

35 (b) "Participating fire protection jurisdiction" means a fire  
36 protection district, city, town, Indian tribe, or port district that is

1 represented on the governing board of a regional fire protection  
2 service authority.

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