## SENATE BILL REPORT

## **SB 5360**

As of February 3, 1995

**Title:** An act relating to port districts.

**Brief Description:** Changing provisions relating to property tax levies by port districts.

**Sponsors:** Senator Heavey.

**Brief History:** 

**Committee Activity:** Government Operations: 2/9/95.

## SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Staff:** Eugene Green (786-7405)

**Background:** A port district may impose two nonvoter-approved tax levies: an annual tax not to exceed 45 cents per \$1,000 of assessed value of taxable property for general port purposes; and an industrial levy not to exceed 45 cents per \$1,000 of assessed value of taxable property for up to 12 years (the seventh through twelfth years are subject to referendum).

If part of an employment contract, a port district may pay bonuses to its employees.

**Summary of Bill:** Before imposing its general purpose levy or its industrial development levy, a port district must prepare a study justifying the imposition of the levy and hold a public hearing on the study at which it must receive public testimony on the levy or levies. The study must address: an analysis of public benefits the port district receives; a comparison of these public benefits to the public benefits that are received by other ports on the West Coast, including dollar amounts and relative percentage of supplement that each receives; a description of the purposes for which these tax dollars will be expended; and justification of the use of the proposed property tax dollars.

A port district with a population of 100,000 or more may not pay bonuses to its employees or officials.

**Appropriation:** None.

**Fiscal Note:** Not requested.

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

SB 5360 -1- Senate Bill Report