

## **Finance Committee**

### **HB 2428**

**Brief Description:** Concerning authorizations of proposals for emergency medical care and service levies.

**Sponsors:** Representatives S. Hunt, Ryu and Fitzgibbon.

#### **Brief Summary of Bill**

- Allows an Emergency Medical Service (EMS) levy to be reauthorized at a lower rate than the immediately prior levy rate.
- Modifies the taxing district approval requirements for county-wide EMS levies.

**Hearing Date:** 1/28/14

**Staff:** Jeff Mitchell (786-7139).

#### **Background:**

Property taxes are imposed by state and local governments. The county assessor determines the assessed value for each property. The county assessor also calculates the tax rate necessary to raise the correct amount of property taxes for each taxing district. The assessor calculates the rate so the individual district rate limit, the district revenue limit, and the aggregate rate limits are all satisfied. The property tax bill for an individual property is determined by multiplying the assessed value of the property by the tax rate for each taxing district in which the property is located.

With voter approval, a county, Emergency Medical Service (EMS) district, city, town, public hospital district, urban emergency medical service district, or fire protection district is authorized to impose an EMS levy. The tax rate may not exceed 50 cents per \$1,000 of assessed value of the property of the taxing district.

An initial EMS levy must be approved by at least 60 percent of registered voters at a general or special election and may be six years, 10 years, or permanent. In 2012 the law was amended to

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allow a six or 10-year EMS levy to be reauthorized with approval by a simple majority of the voters, as opposed to the 60 percent approval required for the initial EMS levy, as long as the levy is an "uninterrupted continuation" of the existing levy. There has been confusion as to whether the 2012 changes allow simple-majority approval to continue an EMS levy at a rate other than the tax rate that would be allowed under current law with no interruption. A recent Attorney General Opinion held that the plain language of the statute "allows a simple-majority vote only where the proposed levy is an "uninterrupted continuation" of a six-year or ten-year EMS levy. An increase in the levy rate is not an "uninterrupted continuation" and, thus, the 60 percent requirement applies to EMS levies that propose increased levy rates." AGO 2013 No. 4.

With a number of exceptions, the general rule is that if a county imposes an EMS levy, no other taxing district within the county may impose an EMS levy. A county may not place a countywide EMS levy proposal on the ballot without approval of the legislative authority of each city exceeding 50,000 in population within the county.

**Summary of Bill:**

The bill clarifies that an Emergency Medical Service (EMS) levy can be reauthorized at a rate lower than the rate in effect immediately prior to the levy's reauthorization.

The requirement that a county has to get approval from the legislative authority of each city within the county with a population in excess of 50,000 is replaced with a requirement that a county must get approval from a majority of taxing districts within the county that have a population in excess of 50,000 and would receive EMS levy funds.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.