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## Local Government Committee

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### HB 1009

**Brief Description:** Allowing rural counties providing emergency medical services to locations with a rural amphitheater to impose an additional admissions surcharge.

**Sponsors:** Representatives Manweller and Hawkins.

#### Brief Summary of Bill

- Authorizes counties with a rural amphitheater to levy an emergency medical services surcharge (surcharge) of up to \$1 per person.
- Directs most surcharge proceeds to public hospital districts and fire protection districts providing services to the rural amphitheater.
- Defines "rural amphitheater" as an outdoor amphitheater with the capacity to accommodate more than 10,000 people in a county with fewer than 115,000 people.
- Requires the Attorney General of Washington to appear for and represent a county levying the surcharge in the event of a legal action or proceeding arising from the imposition of the surcharge.

**Hearing Date:** 1/14/15

**Staff:** Ethan Moreno (786-7386).

#### **Background:**

##### County Admissions Tax.

Counties, with certain exceptions, are authorized to levy a tax for county purposes on persons who pay an admission charge to any place or event. The tax, which must be enacted by an adopted ordinance of the county legislative authority, may not exceed 5 percent of the admission price, may be applied to the amounts paid for specific items or actions, including:

- season tickets or subscriptions;
- cover charges or charges made for the use of seats and tables and similar accommodations;

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- food and refreshments in any place where free entertainment, recreation, or amusement is provided;
- renting or using recreational equipment or facilities for the purpose of recreation or amusement; and
- parking charges when the amount charged is determined by the number of passengers in the automobile.

The tax is collected by the person or entity making the admission charge, and collected taxes must be remitted to the county treasurer.

#### Public Hospital Districts and Fire Protection Districts.

Public hospital districts (hospital districts) are authorized to own and operate hospitals and other health care facilities, and to provide hospital and other health care services to district residents and other persons. Hospital districts, which are governed by elected commissioners, are authorized to levy property taxes on taxable property within the district.

Fire protection districts (fire districts) are created to provide fire and emergency services to protect life and property in locations outside of cities and towns. Fire districts, which are governed by a board of three or five elected commissioners, may impose property taxes, benefit charges, or both. Imposed benefit charges are on personal property and improvements to real property within the fire district.

#### Attorney General.

The Office of the Attorney General is the chief legal office for the state of Washington.

Among other obligations established in statute, the attorney general must:

- appear for and represent the state before the supreme court or the court of appeals in all cases in which the state is interested;
- institute and prosecute all actions and proceedings for, or for the use of the state, which may be necessary in the execution of the duties of any state officer; and
- defend all actions and proceedings against any state officer or employee acting in his or her official capacity, in any of the courts of this state or the United States.

The attorney general is not authorized to represent counties or other units of local government. County prosecuting attorneys are obligated by statute to appear for and represent the county in criminal and civil proceedings in which the county is a party.

#### **Summary of Bill:**

##### Authorization of Emergency Medical Services Surcharge.

The legislative authority of a county with a rural amphitheater may, by ordinance, levy and fix an emergency medical services surcharge (surcharge) of up to \$1 per person, including a surcharge on persons who are admitted free of charge or at reduced rates. The adopted ordinance imposing the surcharge must also include provisions for charging related interest and penalties, and may specifically require anyone who receives any surcharge to collect and remit the surcharge to the county treasurer. The surcharge is in addition to any admission tax imposed by the county.

"Rural amphitheater" is defined as an outdoor amphitheater with the capacity to accommodate greater than 10,000 people at one time in a county with fewer than 115,000 people as determined by the Office of Financial Management each April 1.

The legislative authority may authorize a person collecting the surcharge to retain up to five percent of the surcharge as reimbursement for costs associated with its collection. The remaining proceeds, which must be deposited by the county into a separate account, must be, unless the county chooses otherwise, distributed as follows: 65 percent to a hospital district that provides service to the rural amphitheater; and 35 percent to a fire protection district that provides service to the rural amphitheater. The county must make these distributions at least once each year.

County Representation by the Attorney General.

The Attorney General of Washington is required to appear and represent any county imposing the surcharge with respect to any action or proceeding arising from the imposition of the surcharge.

**Appropriation:** None.

**Fiscal Note:** Requested on January 8, 2015.

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