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## Appropriations Committee

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### ESB 6087

**Brief Description:** Concerning the fire service training account.

**Sponsors:** Senators King, Lovick and Mullet; by request of Washington State Patrol.

**Brief Summary of Engrossed Bill**

- Increases the percentage of fire insurance premium taxes that are deposited into the Fire Service Training Account from 20 percent to 22 percent.

**Hearing Date:** 2/22/24

**Staff:** Emily Stephens (786-7157).

**Background:**

Fire Insurance Premiums.

A tax is collected on fire insurance premiums. Taxes collected on fire insurance premiums are distributed in the following manner:

- 40 percent to the Volunteer Firefighters' Relief and Pension Principal Fund;
- 25 percent to the Firefighters' Pension Fund;
- 20 percent to the Fire Service Training Account (Account); and
- 15 percent to the State General Fund.

Fire Service Training Account.

In addition to fire insurance premium taxes, revenue into the Account consists of:

- fees received by the Washington State Patrol (WSP) for fire service training;
- revenue from penalties collected from certain violations of the State Building Code related to fire and smoke control systems testing;

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- grants and bequests received by the WSP; and
- State General Fund amounts appropriated into the Account by the Legislature.

The Account may be used for fire service training; school fire prevention activities within the WSP; maintenance, operations, and capital projects of the State Fire Training Academy; and the operation of the Firefighter Joint Apprenticeship Training Program.

**Summary of Bill:**

Twenty-two percent of fire insurance premium taxes received by the state are deposited into the Account.

**Appropriation:** None.

**Fiscal Note:** Available.

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