

CERTIFICATION OF ENROLLMENT

ENGROSSED SUBSTITUTE HOUSE BILL 2442

Chapter 221, Laws of 2026

69th Legislature
2026 Regular Session

LOCAL GOVERNMENT TAXES—VARIOUS PROVISIONS

EFFECTIVE DATE: July 1, 2026—Except for sections 201, 202, 402, and 404, which take effect January 1, 2027.

Passed by the House March 11, 2026
Yeas 51 Nays 45

LAURIE JINKINS

**Speaker of the House of
Representatives**

Passed by the Senate March 5, 2026
Yeas 26 Nays 22

DENNY HECK

President of the Senate

Approved March 25, 2026 11:30 AM

BOB FERGUSON

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 2442** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BERNARD DEAN

Chief Clerk

FILED

March 25, 2026

**Secretary of State
State of Washington**

1 each sale of real property in the unincorporated areas of the county
2 for the county tax and in the corporate limits of the city for the
3 city tax at a rate not exceeding 0.25 percent of the selling price.
4 Any county choosing to plan under RCW 36.70A.040(2) and any city
5 within such a county may only adopt an ordinance imposing the excise
6 tax authorized by this section if the ordinance is first authorized
7 by a proposition approved by a majority of the voters of the taxing
8 district voting on the proposition at a general election held within
9 the district or at a special election within the taxing district
10 called by the district for the purpose of submitting such proposition
11 to the voters.

12 (3) Except as provided in subsection (5) of this section,
13 revenues generated from the tax imposed under subsection (2) of this
14 section must be used by such counties and cities solely for capital
15 projects specified in a capital facilities plan element of a
16 comprehensive plan. However, revenues (a) pledged by such counties
17 and cities to debt retirement prior to March 1, 1992, may continue to
18 be used for that purpose until the original debt for which the
19 revenues were pledged is retired, or (b) committed prior to March 1,
20 1992, by such counties or cities to a project may continue to be used
21 for that purpose until the project is completed.

22 (4) As used in this section, "city" means any city or town and
23 "capital project" means those public works projects or public
24 investments of a local government for:

25 (a) Planning, acquisition, construction, reconstruction, repair,
26 replacement, rehabilitation, or improvement of streets, roads,
27 highways, sidewalks, street and road lighting systems, traffic
28 signals, bridges, domestic water systems, storm and sanitary sewer
29 systems;

30 (b) Planning, construction, reconstruction, repair,
31 rehabilitation, or improvement of parks;

32 (c) (i) Planning, construction, reconstruction, repair,
33 rehabilitation, or improvement of either of the following categories
34 of airports:

35 (A) Airports included in the most recent Washington aviation
36 system plan published by the Washington department of transportation
37 aviation division; and

38 (B) Airports included in the national plan of integrated airport
39 systems with less than 10,000 annual enplanements as determined by

1 the most recent enplanement data published by the federal aviation
2 administration.

3 (ii) "Capital project" does not include the installation or
4 improvement of fuel systems for the distribution of leaded fuel at an
5 airport as described in this subsection (5)(c); (~~and~~)

6 (d) Planning, acquisition, construction, reconstruction, repair,
7 replacement, rehabilitation, or improvement of facilities for those
8 experiencing homelessness and affordable housing projects; (~~and~~

9 ~~(d)~~) (e) Any use allowed under RCW 82.46.010; and

10 (f) Abatement of nuisance properties.

11 (5) Revenues generated by the tax imposed under subsection (2) of
12 this section may be used towards planning, acquisition, construction,
13 reconstruction, repair, replacement, rehabilitation, or improvement
14 of facilities for those experiencing homelessness and affordable
15 housing projects that are supported through an interlocal housing
16 collaboration as established under chapter 39.34 RCW.

17 (6) A county or city may use the greater of \$100,000 or 25
18 percent of available funds for capital projects as defined in
19 subsection (4)(d) of this section. The limits in this subsection do
20 not apply to any county or city that used revenue under this section
21 for the acquisition, construction, improvement, or rehabilitation of
22 facilities to provide housing for the homeless prior to June 30,
23 2019.

24 (7) A county or city using funds for uses in subsection (4)(d) of
25 this section must document in its plan under RCW 36.70A.070(3) that
26 it has funds during the next two years for capital projects in
27 subsection (4)(a) and (b) of this section.

28 (8) When the governor files a notice of noncompliance under RCW
29 36.70A.340 with the secretary of state and the appropriate county or
30 city, the county or city's authority to impose the additional excise
31 tax under this section is temporarily rescinded until the governor
32 files a subsequent notice rescinding the notice of noncompliance.

33 **Part II**

34 **Local Sales and Use Tax to Fund Services for Children and Families**

35 NEW SECTION. **Sec. 201.** The legislature finds that providing
36 additional services at the local level to get ahead of challenges
37 that many individuals face, particularly children, in order to thrive
38 is important for the success of the citizens of Washington.

1 The legislature further finds that there are many services that
2 are not addressed through current funding options, including medicaid
3 and county behavioral health programs. Existing service gaps include
4 crisis stabilization, children mental health therapies, prevention
5 and early interventions, behavioral health modalities, and culturally
6 appropriate models for smaller community-based organizations.
7 Reaching children and their families early is one of the best ways to
8 reduce long-term needs and make a difference in overall mental health
9 status as well as reducing youth violence, drug use, and suicides.

10 NEW SECTION. **Sec. 202.** A new section is added to chapter 82.14
11 RCW to read as follows:

12 (1) The legislative authority of a city or county may by
13 resolution or ordinance impose a sales and use tax in accordance with
14 the terms of this chapter. The rate of the tax imposed by the city or
15 county may not exceed 0.01 percent of the selling price, in the case
16 of the sales tax, or the value of the article used, in the case of
17 the use tax. This tax is in addition to other taxes authorized by law
18 and must be collected from those persons who are taxable by the state
19 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
20 event within the city or county.

21 (2) Moneys collected under this section must be used solely for
22 the purpose of providing additional services that assist children and
23 their families, including: Child care; perinatal support services;
24 before-school and after-school based youth services that address
25 mental, social, behavioral, and physical health; workforce capacity
26 building; shelter and rental assistance; and client transportation.

27 (3) If the city adopts an ordinance or resolution to impose the
28 sales and use tax under this subsection, the county in which the city
29 is located must provide a credit against its tax under subsection (1)
30 of this section for the city tax to the extent the total county and
31 city tax rate under this section would exceed 0.01 percent.

32 **Part III**

33 **Local Sales and Use Tax for Housing and Related Services**

34 **Sec. 301.** RCW 82.14.530 and 2021 c 27 s 1 are each amended to
35 read as follows:

36 (1)(a)(i) A county legislative authority may submit an
37 authorizing proposition to the county voters at a special or general

1 election and, if the proposition is approved by a majority of persons
2 voting, impose a sales and use tax in accordance with the terms of
3 this chapter. The title of each ballot measure must clearly state the
4 purposes for which the proposed sales and use tax will be used. The
5 rate of tax under this section may not exceed (~~one-tenth of one~~)
6 0.1 percent of the selling price in the case of a sales tax, or value
7 of the article used, in the case of a use tax.

8 (ii) As an alternative to the authority provided in (a)(i) of
9 this subsection, a county legislative authority may impose, without a
10 proposition approved by a majority of persons voting, a sales and use
11 tax in accordance with the terms of this chapter. The rate of tax
12 under this section may not exceed (~~one-tenth of one~~) 0.1 percent of
13 the selling price in the case of a sales tax, or value of the article
14 used, in the case of a use tax.

15 (b)(i) If a county does not impose the full tax rate authorized
16 under (a) of this subsection by September 30, 2020, any city
17 legislative authority located in that county may:

18 (A) Submit an authorizing proposition to the city voters at a
19 special or general election and, if the proposition is approved by a
20 majority of persons voting, impose the whole or remainder of the
21 sales and use tax rate in accordance with the terms of this chapter.
22 The title of each ballot measure must clearly state the purposes for
23 which the proposed sales and use tax will be used; or

24 (B) Impose, without a proposition approved by a majority of
25 persons voting, the whole or remainder of the sales and use tax rate
26 in accordance with the terms of this chapter.

27 (ii) The rate of tax under this section may not exceed (~~one-~~
28 ~~tenth of one~~) 0.1 percent of the selling price in the case of a
29 sales tax, or value of the article used, in the case of a use tax.

30 (iii) A county with a population of greater than (~~one million~~
31 ~~five hundred thousand~~) 1,500,000 may impose the tax authorized under
32 (a)(ii) of this subsection only if the county plans to spend at least
33 (~~thirty~~) 30 percent of the moneys collected under this section that
34 are attributable to taxable activities or events within any city with
35 a population greater than (~~sixty thousand~~) 60,000 located in that
36 county within that city's boundaries.

37 (c) If a county imposes a tax authorized under (a) of this
38 subsection after a city located in that county has imposed the tax
39 authorized under (b) of this subsection, the county must provide a
40 credit against its tax for the full amount of tax imposed by a city.

1 (d) The taxes authorized in this subsection are in addition to
2 any other taxes authorized by law and must be collected from persons
3 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
4 the occurrence of any taxable event within the county for a county's
5 tax and within a city for a city's tax.

6 (2) (a) Notwithstanding subsection (4) of this section, a minimum
7 of (~~sixty~~) 60 percent of the moneys collected under this section
8 must be used for the following purposes:

9 (i) Constructing or acquiring affordable housing, which may
10 include emergency, transitional, and supportive housing and new units
11 of affordable housing within an existing structure, and facilities
12 providing housing-related services, or acquiring land for these
13 purposes; or

14 (ii) Constructing or acquiring behavioral health-related
15 facilities, or acquiring land for these purposes; or

16 (iii) Funding the operations and maintenance costs of new and
17 existing units of affordable housing and facilities where housing-
18 related programs are provided, or newly constructed evaluation and
19 treatment centers; or

20 (iv) Rehabilitating existing affordable housing, which may
21 include emergency, transitional, and supportive housing.

22 (b) The affordable housing and facilities providing housing-
23 related programs in (a) (i) of this subsection may only be provided to
24 persons within any of the following population groups whose income is
25 at or below (~~sixty~~) 60 percent of the median income of the county
26 imposing the tax:

27 (i) Persons with behavioral health disabilities;

28 (ii) Veterans;

29 (iii) Senior citizens;

30 (iv) Persons who are homeless or at-risk of being homeless,
31 including families with children;

32 (v) Unaccompanied homeless youth or young adults;

33 (vi) Persons with disabilities; or

34 (vii) Domestic violence survivors.

35 (c) The remainder of the moneys collected under this section must
36 be used for (~~the~~):

37 (i) The operation, delivery, or evaluation of behavioral health
38 treatment programs and services, affordable and supportive housing
39 operation and maintenance, or housing-related services; or

40 (ii) Rental assistance.

1 (3) (a) A county that imposes the tax under this section must
2 consult with a city before the county may construct or acquire any of
3 the facilities authorized under subsection (2) (a) of this section
4 within the city limits.

5 (b) Among other priorities, a county that acquires a facility
6 under subsection (2) (a) of this section must provide an opportunity
7 for 15 percent of the units provided at that facility to be provided
8 to individuals who are living in or near the city in which the
9 facility is located, or have ties to that community. The provisions
10 of this subsection (3) (b) do not apply if the county is unable to
11 identify sufficient individuals within the city in need of services
12 that meet the criteria provided in subsection (2) (b) of this section.
13 This prioritization must not jeopardize United States department of
14 housing and urban development funding for the continuum of care
15 program.

16 (4) A county that has not imposed the tax authorized under RCW
17 82.14.460 prior to October 9, 2015, but imposes the tax authorized
18 under this section after a city in that county has imposed the tax
19 authorized under RCW 82.14.460 prior to October 9, 2015, must enter
20 into an interlocal agreement with that city to determine how the
21 services and provisions described in subsection (2) of this section
22 will be allocated and funded in the city.

23 (5) To carry out the purposes of subsection (2) (a) and (b) of
24 this section, the legislative authority of the county or city
25 imposing the tax has the authority to issue general obligation or
26 revenue bonds within the limitations now or hereafter prescribed by
27 the laws of this state, and may use, and is authorized to pledge, up
28 to (~~fifty~~) 50 percent of the moneys collected under this section
29 for repayment of such bonds, in order to finance the provision or
30 construction of affordable housing, facilities where housing-related
31 programs are provided, or evaluation and treatment centers described
32 in subsection (2) (a) (iii) of this section.

33 (6) (a) Moneys collected under this section may be used to offset
34 reductions in state or federal funds for the purposes described in
35 subsection (2) of this section.

36 (b) No more than (~~ten~~) 10 percent of the moneys collected under
37 this section may be used to supplant existing local funds.

38 (7) A county or city may enter into an interlocal agreement with
39 one or more counties, cities, or public housing authorities in
40 accordance with chapter 39.34 RCW. The agreement may include, but is

1 not limited to, pooling the tax receipts received under this section,
2 pledging those taxes to bonds issued by one or more parties to the
3 agreement, and allocating the proceeds of the taxes levied or the
4 bonds issued in accordance with such interlocal agreement and this
5 section.

6 **Sec. 302.** RCW 82.14.540 and 2024 c 136 s 1 are each amended to
7 read as follows:

8 (1) The definitions in this subsection apply throughout this
9 section unless the context clearly requires otherwise.

10 (a) "Nonparticipating city" is a city that does not impose a
11 sales and use tax in accordance with the terms of this section.

12 (b) "Nonparticipating county" is a county that does not impose a
13 sales and use tax in accordance with the terms of this section.

14 (c) "Participating city" is a city that imposes a sales and use
15 tax in accordance with the terms of this section.

16 (d) "Participating county" is a county that imposes a sales and
17 use tax in accordance with the terms of this section.

18 (e) "Qualifying local tax" means the following tax sources, if
19 the tax source is instated no later than (~~twelve~~) 12 months after
20 July 28, 2019:

21 (i) The affordable housing levy authorized under RCW 84.52.105;

22 (ii) The sales and use tax for housing and related services
23 authorized under RCW 82.14.530, provided the city has imposed the tax
24 at a minimum or of at least half of the authorized rate;

25 (iii) The sales tax for chemical dependency and mental health
26 treatment services or therapeutic courts authorized under RCW
27 82.14.460 imposed by a city; and

28 (iv) The levy authorized under RCW 84.55.050, if used solely for
29 affordable housing.

30 (2) (a) A county or city legislative authority may authorize, fix,
31 and impose a sales and use tax in accordance with the terms of this
32 section.

33 (b) The tax under this section is assessed on the selling price
34 in the case of a sales tax, or value of the article used, in the case
35 of a use tax.

36 (c) The rate of the tax under this section for an individual
37 participating city and an individual participating county may not
38 exceed:

1 (i) Beginning on July 28, 2019, until (~~twelve~~) 12 months after
2 July 28, 2019:

3 (A) 0.0073 percent for a:

4 (I) Participating city, unless the participating city levies a
5 qualifying local tax; and

6 (II) Participating county, within the limits of nonparticipating
7 cities within the county and within participating cities that do not
8 currently levy a qualifying tax;

9 (B) 0.0146 percent for a:

10 (I) Participating city that currently levies a qualifying local
11 tax;

12 (II) Participating city if the county in which it is located
13 declares they will not levy the sales and use tax authorized under
14 this section or does not adopt a resolution in accordance with this
15 section; and

16 (III) Participating county within the unincorporated areas of the
17 county and any city that declares they will not levy the sales and
18 use tax authorized under this section or does not adopt a resolution
19 in accordance with this section;

20 (ii) Beginning (~~twelve~~) 12 months after July 28, 2019:

21 (A) 0.0073 percent for a:

22 (I) Participating city that is located within a participating
23 county if the participating city is not levying a qualifying local
24 tax; and

25 (II) Participating county, within the limits of a participating
26 city if the participating city is not levying a qualifying local tax;

27 (B) 0.0146 percent within the limits of a:

28 (I) Participating city that is levying a qualifying local tax;
29 and

30 (II) Participating county within the unincorporated area of the
31 county and within the limits of any nonparticipating city that is
32 located within the county.

33 (d) A county may not levy the tax authorized under this section
34 within the limits of a participating city that levies a qualifying
35 local tax.

36 (e)(i) In order for a county or city legislative authority to
37 impose the tax under this section, the authority must adopt:

38 (A) A resolution of intent to adopt legislation to authorize the
39 maximum capacity of the tax in this section within six months of July
40 28, 2019; and

1 (B) Legislation to authorize the maximum capacity of the tax in
2 this section within one year of July 28, 2019.

3 (ii) Adoption of the resolution of intent and legislation
4 requires simple majority approval of the enacting legislative
5 authority.

6 (iii) If a county or city has not adopted a resolution of intent
7 in accordance with the terms of this section, the county or city may
8 not authorize, fix, and impose the tax.

9 (3) The tax imposed under this section must be deducted from the
10 amount of tax otherwise required to be collected or paid to the
11 department of revenue under chapter 82.08 or 82.12 RCW. The
12 department must perform the collection of such taxes on behalf of the
13 county or city at no cost to the county or city.

14 (4) By December 31, 2019, or within thirty days of a county or
15 city authorizing the tax under this section, whichever is later, the
16 department must calculate the maximum amount of tax distributions for
17 each county and city authorizing the tax under this section as
18 follows:

19 (a) The maximum amount for a participating county equals the
20 taxable retail sales within the county in state fiscal year 2019
21 multiplied by the tax rate imposed under this section. If a county
22 imposes a tax authorized under this section after a city located in
23 that county has imposed the tax, the taxable retail sales within the
24 city in state fiscal year 2019 must be subtracted from the taxable
25 retail sales within the county for the calculation of the maximum
26 amount; and

27 (b) The maximum amount for a city equals the taxable retail sales
28 within the city in state fiscal year 2019 multiplied by the tax rate
29 imposed under subsection (1) of this section.

30 (5) The tax must cease to be distributed to a county or city for
31 the remainder of any fiscal year in which the amount of tax exceeds
32 the maximum amount in subsection (4) of this section. The department
33 must remit any annual tax revenues above the maximum to the state
34 treasurer for deposit in the general fund. Distributions to a county
35 or city meeting the maximum amount must resume at the beginning of
36 the next fiscal year.

37 (6) (a) The moneys collected or bonds issued under this section
38 may only be used for the following purposes:

39 (i) Acquiring, rehabilitating, or constructing affordable
40 housing, which may include new units of affordable housing within an

1 existing structure or facilities providing supportive housing
2 services under RCW 71.24.385;

3 (ii) Funding the operations and maintenance costs of new and
4 existing units of affordable or supportive housing; or

5 (iii) For providing rental assistance to tenants.

6 (b) Administrative costs of the county or city associated with
7 administering this section may not exceed 10 percent of the annual
8 tax distributed to the jurisdiction under this section.

9 (7) The housing and services provided pursuant to subsection (6)
10 of this section may only be provided to persons whose income is at or
11 below 60 percent of the median income of the county or city imposing
12 the tax, or at or below 80 percent of the median income of the county
13 or city imposing the tax if it is supporting the development of
14 affordable housing intended for owner occupancy, as defined in RCW
15 84.14.010.

16 (8) In determining the use of funds under subsection (6) of this
17 section, a county or city must consider the income of the individuals
18 and families to be served, the leveraging of the resources made
19 available under this section, and the housing needs within the
20 jurisdiction of the taxing authority.

21 (9) To carry out the purposes of this section including, but not
22 limited to, financing loans or grants to nonprofit organizations or
23 public housing authorities, the legislative authority of the county
24 or city imposing the tax has the authority to issue general
25 obligation or revenue bonds within the limitations now or hereafter
26 prescribed by the laws of this state, and may use, and is authorized
27 to pledge, the moneys collected under this section for repayment of
28 such bonds.

29 (10) A county or city may enter into an interlocal agreement with
30 one or more counties, cities, or public housing authorities in
31 accordance with chapter 39.34 RCW. The agreement may include, but is
32 not limited to, pooling the tax receipts received under this section,
33 pledging those taxes to bonds issued by one or more parties to the
34 agreement, and allocating the proceeds of the taxes levied or the
35 bonds issued in accordance with such interlocal agreement and this
36 section.

37 (11) Counties and cities imposing the tax under this section must
38 report annually to the department of commerce on the collection and
39 use of the revenue. The department of commerce must adopt rules
40 prescribing content of such reports. By December 1, 2019, and

1 annually thereafter, and in compliance with RCW 43.01.036, the
2 department of commerce must submit a report annually to the
3 appropriate legislative committees with regard to such uses.

4 (12) The tax imposed by a county or city under this section
5 expires (~~(twenty)~~) 20 years after the date on which the tax is first
6 imposed.

7 **Part IV**

8 **Property Tax Prorationing**

9 **Sec. 401.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to
10 read as follows:

11 Within and subject to the limitations imposed by RCW 84.52.050 as
12 amended, the regular ad valorem tax levies upon real and personal
13 property by the taxing districts hereafter named are as follows:

14 (1) Levies of the senior taxing districts are as follows: (a) The
15 levies by the state may not exceed the applicable aggregate rate
16 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
17 equalized value in accordance with the indicated ratio fixed by the
18 state department of revenue to be used exclusively for the support of
19 the common schools; (b) the levy by any county may not exceed \$1.80
20 per \$1,000 of assessed value; (c) the levy by any county pursuant to
21 RCW 73.08.080(1)(b)(i) may not exceed 27 cents per \$1,000 of assessed
22 value or be less than 1.125 cents per \$1,000 of assessed value; (d)
23 the levy by any county pursuant to RCW 71.20.110(1)(b)(i) may not
24 exceed 2.5 cents per \$1,000 of assessed value; (e) the levy by any
25 road district may not exceed \$2.25 per \$1,000 of assessed value; and
26 (~~(d)~~) (f) the levy by any city or town may not exceed \$3.375 per
27 \$1,000 of assessed value. However, any county is hereby authorized to
28 increase its levy from \$1.80 to a rate not to exceed \$2.475 per
29 \$1,000 of assessed value for general county purposes if the total
30 levies for both the county and any road district within the county do
31 not exceed \$4.05 per \$1,000 of assessed value, and no other taxing
32 district has its levy reduced as a result of the increased county
33 levy.

34 (2) The aggregate levies of junior taxing districts and senior
35 taxing districts, other than the state, may not exceed \$5.90 per
36 \$1,000 of assessed valuation. The term "junior taxing districts"
37 includes all taxing districts other than the state, counties, road
38 districts, cities, towns, port districts, and public utility

1 districts. The limitations provided in this subsection do not apply
2 to: (a) Levies at the rates provided by existing law by or for any
3 port or public utility district; (b) excess property tax levies
4 authorized in Article VII, section 2 of the state Constitution; (c)
5 levies for acquiring conservation futures as authorized under RCW
6 84.34.230; (d) levies for emergency medical care or emergency medical
7 services imposed under RCW 84.52.069; (e) levies to finance
8 affordable housing imposed under RCW 84.52.105; (f) the portions of
9 levies by metropolitan park districts that are protected under RCW
10 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
11 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
12 portions of levies by fire protection districts and regional fire
13 protection service authorities that are protected under RCW
14 84.52.125; (j) levies by counties for transit-related purposes under
15 RCW 84.52.140; (k) the portion of the levy by flood control zone
16 districts that are protected under RCW 84.52.816; (l) levies imposed
17 by a regional transit authority under RCW 81.104.175; (m) levies
18 imposed by any park and recreation district described under RCW
19 84.52.010(3)(a)(viii); (n) levies for county public health clinic
20 operations, maintenance, and capital expenses under section 801(2)(a)
21 of this act; (o) levies for veterans' assistance under RCW
22 73.08.080(1)(b)(i); (p) levies for developmental disabilities or
23 mental health services under RCW 71.20.110(1)(b)(i); (q) the portion
24 of the levies for fire protection districts under RCW 52.02.160 that
25 are protected under RCW 84.52.125; (r) the portion of any levy
26 resulting from the correction of a levy error under RCW 84.52.085(3);
27 and (~~(t)~~) (s) levies for county hospital purposes under RCW
28 36.62.090.

29 **Sec. 402.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to
30 read as follows:

31 Within and subject to the limitations imposed by RCW 84.52.050 as
32 amended, the regular ad valorem tax levies upon real and personal
33 property by the taxing districts hereafter named are as follows:

34 (1) Levies of the senior taxing districts are as follows: (a) The
35 levies by the state may not exceed the applicable aggregate rate
36 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
37 equalized value in accordance with the indicated ratio fixed by the
38 state department of revenue to be used exclusively for the support of
39 the common schools; (b) the levy by any county may not exceed \$1.80

1 per \$1,000 of assessed value; (c) the levy by any county pursuant to
2 RCW 73.08.080(1)(b)(i) may not exceed 27 cents per \$1,000 of assessed
3 value or be less than 1.125 cents per \$1,000 of assessed value; (d)
4 the levy by any county pursuant to RCW 71.20.110(1)(b)(i) may not
5 exceed 2.5 cents per \$1,000 of assessed value; (e) the levy by any
6 road district may not exceed \$2.25 per \$1,000 of assessed value; and
7 (~~(d)~~) (f) the levy by any city or town may not exceed \$3.375 per
8 \$1,000 of assessed value. However any county is hereby authorized to
9 increase its levy from \$1.80 to a rate not to exceed \$2.475 per
10 \$1,000 of assessed value for general county purposes if the total
11 levies for both the county and any road district within the county do
12 not exceed \$4.05 per \$1,000 of assessed value, and no other taxing
13 district has its levy reduced as a result of the increased county
14 levy.

15 (2) The aggregate levies of junior taxing districts and senior
16 taxing districts, other than the state, may not exceed \$5.90 per
17 \$1,000 of assessed valuation. The term "junior taxing districts"
18 includes all taxing districts other than the state, counties, road
19 districts, cities, towns, port districts, and public utility
20 districts. The limitations provided in this subsection do not apply
21 to: (a) Levies at the rates provided by existing law by or for any
22 port or public utility district; (b) excess property tax levies
23 authorized in Article VII, section 2 of the state Constitution; (c)
24 levies for acquiring conservation futures as authorized under RCW
25 84.34.230; (d) levies for emergency medical care or emergency medical
26 services imposed under RCW 84.52.069; (e) levies to finance
27 affordable housing imposed under RCW 84.52.105; (f) the portions of
28 levies by metropolitan park districts that are protected under RCW
29 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
30 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
31 portions of levies by fire protection districts and regional fire
32 protection service authorities that are protected under RCW
33 84.52.125; (j) levies by counties for transit-related purposes under
34 RCW 84.52.140; (k) the portion of the levy by flood control zone
35 districts that are protected under RCW 84.52.816; (l) levies imposed
36 by a regional transit authority under RCW 81.104.175; (m) the portion
37 of any levy resulting from the correction of a levy error under RCW
38 84.52.085(3); (~~and~~) (n) levies for county public health clinic
39 operations, maintenance, and capital expenses under section 801(2)(a)
40 of this act; (o) levies for veterans' assistance under RCW

1 73.08.080(1)(b)(i); (p) levies for developmental disabilities or
2 mental health services under RCW 71.20.110(1)(b)(i); (q) the portion
3 of the levies for fire protection districts under RCW 52.02.160 that
4 are protected under RCW 84.52.125; and (r) levies for county hospital
5 purposes under RCW 36.62.090.

6 **Sec. 403.** RCW 84.52.010 and 2024 c 361 s 5 are each amended to
7 read as follows:

8 (1) Except as is permitted under RCW 84.55.050, all taxes must be
9 levied or voted in specific amounts.

10 (2) The rate percent of all taxes for state and county purposes,
11 and purposes of taxing districts coextensive with the county, must be
12 determined, calculated and fixed by the county assessors of the
13 respective counties, within the limitations provided by law, upon the
14 assessed valuation of the property of the county, as shown by the
15 completed tax rolls of the county, and the rate percent of all taxes
16 levied for purposes of taxing districts within any county must be
17 determined, calculated, and fixed by the county assessors of the
18 respective counties, within the limitations provided by law, upon the
19 assessed valuation of the property of the taxing districts
20 respectively.

21 (3) When a county assessor finds that the aggregate rate of tax
22 levy on any property, that is subject to the limitations set forth in
23 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
24 either of these sections, the assessor must recompute and establish a
25 consolidated levy in the following manner:

26 (a) The full certified rates of tax levy for state, county,
27 county road district, regional transit authority, and city or town
28 purposes must be extended on the tax rolls in amounts not exceeding
29 the limitations established by law; however, any state levy takes
30 precedence over all other levies and may not be reduced for any
31 purpose other than that required by RCW 84.55.010. If, as a result of
32 the levies imposed under RCW 36.54.130, 36.69.145 by a park and
33 recreation district described under (a)(viii) of this subsection (3),
34 73.08.080(1)(b)(i), 71.20.110(1)(b)(i), 84.34.230, 84.52.069,
35 84.52.105, 36.62.090, section 801(2)(a) of this act, the portion of
36 the levy by a metropolitan park district that was protected under RCW
37 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the
38 levy by a flood control zone district that was protected under RCW
39 84.52.816, and any portion of a levy resulting from the correction of

1 a levy error under RCW 84.52.085(3), the combined rate of regular
2 property tax levies that are subject to the one percent limitation
3 exceeds one percent of the true and fair value of any property, then
4 these levies must be reduced as follows:

5 (i) The portion of any levy resulting from the correction of a
6 levy error under RCW 84.52.085(3) must be reduced until the combined
7 rate no longer exceeds one percent of the true and fair value of any
8 property or must be eliminated;

9 (ii) If the combined rate of regular property tax levies that are
10 subject to the one percent limitation still exceeds one percent of
11 the true and fair value of any property, the portion of the levy by a
12 flood control zone district that was protected under RCW 84.52.816
13 must be reduced until the combined rate no longer exceeds one percent
14 of the true and fair value of any property or must be eliminated;

15 (iii) If the combined rate of regular property tax levies that
16 are subject to the one percent limitation still exceeds one percent
17 of the true and fair value of any property, the levy imposed by a
18 county under RCW 84.52.140 must be reduced until the combined rate no
19 longer exceeds one percent of the true and fair value of any property
20 or must be eliminated;

21 (iv) If the combined rate of regular property tax levies that are
22 subject to the one percent limitation still exceeds one percent of
23 the true and fair value of any property, the portion of the levy by a
24 fire protection district or regional fire protection service
25 authority that is protected under RCW 84.52.125 must be reduced until
26 the combined rate no longer exceeds one percent of the true and fair
27 value of any property or must be eliminated;

28 (v) If the combined rate of regular property tax levies that are
29 subject to the one percent limitation still exceeds one percent of
30 the true and fair value of any property, the levy imposed by a county
31 under RCW 84.52.135 must be reduced until the combined rate no longer
32 exceeds one percent of the true and fair value of any property or
33 must be eliminated;

34 (vi) If the combined rate of regular property tax levies that are
35 subject to the one percent limitation still exceeds one percent of
36 the true and fair value of any property, the levy imposed by a ferry
37 district under RCW 36.54.130 must be reduced until the combined rate
38 no longer exceeds one percent of the true and fair value of any
39 property or must be eliminated;

1 (vii) If the combined rate of regular property tax levies that
2 are subject to the one percent limitation still exceeds one percent
3 of the true and fair value of any property, the portion of the levy
4 by a metropolitan park district that is protected under RCW 84.52.120
5 must be reduced until the combined rate no longer exceeds one percent
6 of the true and fair value of any property or must be eliminated;

7 (viii) If the combined rate of regular property tax levies that
8 are subject to the one percent limitation still exceeds one percent
9 of the true and fair value of any property, then the levies imposed
10 under RCW 36.69.145 must be reduced until the combined rate no longer
11 exceeds one percent of the true and fair value of any property or
12 must be eliminated. This subsection (3)(a)(viii) only applies to a
13 park and recreation district located on an island and within a county
14 with a population exceeding 2,000,000;

15 (ix) If the combined rate of regular property tax levies that are
16 subject to the one percent limitation still exceeds one percent of
17 the true and fair value of any property, then the levies imposed
18 under RCW 84.34.230, 84.52.105, 36.62.090, section 801(2)(a) of this
19 act, and any portion of the levy imposed under RCW 84.52.069 that is
20 in excess of 30 cents per \$1,000 of assessed value, must be reduced
21 on a pro rata basis until the combined rate no longer exceeds one
22 percent of the true and fair value of any property or must be
23 eliminated; ((and))

24 (x) If the combined rate of regular property tax levies that are
25 subject to the one percent limitation still exceeds one percent of
26 the true and fair value of any property, then the 30 cents per \$1,000
27 of assessed value of tax levy imposed under RCW 84.52.069 must be
28 reduced until the combined rate no longer exceeds one percent of the
29 true and fair value of any property or eliminated;

30 (xi) If the consolidated tax levy rate still exceeds these
31 limitations, the certified property tax levy rates authorized for
32 veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced on
33 a pro rata basis or eliminated; and

34 (xii) If the consolidated tax levy rate still exceeds these
35 limitations, the certified property tax levy rates authorized for
36 developmental disabilities or mental health services under RCW
37 71.20.110(1)(b)(i) must be reduced on a pro rata basis or eliminated.

38 (b) The certified rates of tax levy subject to these limitations
39 by all junior taxing districts imposing taxes on such property must

1 be reduced or eliminated as follows to bring the consolidated levy of
2 taxes on such property within the provisions of these limitations:

3 (i) First, the certified property tax levy authorized under RCW
4 84.52.821 must be reduced on a pro rata basis or eliminated;

5 (ii) Second, if the consolidated tax levy rate still exceeds
6 these limitations, the certified property tax levy rates of those
7 junior taxing districts authorized under RCW 36.68.525, 36.69.145
8 except a park and recreation district described under (a)(viii) of
9 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro
10 rata basis or eliminated;

11 (iii) Third, if the consolidated tax levy rate still exceeds
12 these limitations, the certified property tax levy rates of flood
13 control zone districts other than the portion of a levy protected
14 under RCW 84.52.816 must be reduced on a pro rata basis or
15 eliminated;

16 (iv) Fourth, if the consolidated tax levy rate still exceeds
17 these limitations, the certified property tax levy rates of all other
18 junior taxing districts, other than fire protection districts,
19 regional fire protection service authorities, library districts, the
20 first 50 cents per \$1,000 of assessed valuation levies for
21 metropolitan park districts, and the first 50 cents per \$1,000 of
22 assessed valuation levies for public hospital districts, must be
23 reduced on a pro rata basis or eliminated;

24 (v) Fifth, if the consolidated tax levy rate still exceeds these
25 limitations, the first 50 cents per \$1,000 of assessed valuation
26 levies for metropolitan park districts created on or after January 1,
27 2002, must be reduced on a pro rata basis or eliminated;

28 (vi) Sixth, if the consolidated tax levy rate still exceeds these
29 limitations, the certified property tax levy rates authorized to fire
30 protection districts under RCW 52.16.140 and 52.16.160 and regional
31 fire protection service authorities under RCW 52.26.140(1) (b) and
32 (c) must be reduced on a pro rata basis or eliminated; and

33 (vii) Seventh, if the consolidated tax levy rate still exceeds
34 these limitations, the certified property tax levy rates authorized
35 for fire protection districts under RCW 52.16.130, regional fire
36 protection service authorities under RCW 52.26.140(1)(a), library
37 districts, metropolitan park districts created before January 1,
38 2002, under their first 50 cents per \$1,000 of assessed valuation
39 levy, and public hospital districts under their first 50 cents per

1 \$1,000 of assessed valuation levy, must be reduced on a pro rata
2 basis or eliminated.

3 **Sec. 404.** RCW 84.52.010 and 2024 c 361 s 6 are each amended to
4 read as follows:

5 (1) Except as is permitted under RCW 84.55.050, all taxes must be
6 levied or voted in specific amounts.

7 (2) The rate percent of all taxes for state and county purposes,
8 and purposes of taxing districts coextensive with the county, must be
9 determined, calculated and fixed by the county assessors of the
10 respective counties, within the limitations provided by law, upon the
11 assessed valuation of the property of the county, as shown by the
12 completed tax rolls of the county, and the rate percent of all taxes
13 levied for purposes of taxing districts within any county must be
14 determined, calculated and fixed by the county assessors of the
15 respective counties, within the limitations provided by law, upon the
16 assessed valuation of the property of the taxing districts
17 respectively.

18 (3) When a county assessor finds that the aggregate rate of tax
19 levy on any property, that is subject to the limitations set forth in
20 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
21 either of these sections, the assessor must recompute and establish a
22 consolidated levy in the following manner:

23 (a) The full certified rates of tax levy for state, county,
24 county road district, regional transit authority, and city or town
25 purposes must be extended on the tax rolls in amounts not exceeding
26 the limitations established by law; however any state levy takes
27 precedence over all other levies and may not be reduced for any
28 purpose other than that required by RCW 84.55.010. If, as a result of
29 the levies imposed under RCW 36.54.130, 73.08.080(1)(b)(i),
30 71.20.110(1)(b)(i), 84.34.230, 84.52.069, 84.52.105, 36.62.090,
31 section 801(2)(a) of this act, the portion of the levy by a
32 metropolitan park district that was protected under RCW 84.52.120,
33 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a
34 flood control zone district that was protected under RCW 84.52.816,
35 and the portion of any levy resulting from the correction of a levy
36 error under RCW 84.52.085(3), the combined rate of regular property
37 tax levies that are subject to the one percent limitation exceeds one
38 percent of the true and fair value of any property, then these levies
39 must be reduced as follows:

1 (i) The portion of any levy resulting from the correction of a
2 levy error under RCW 84.52.085(3) must be reduced until the combined
3 rate no longer exceeds one percent of the true and fair value of any
4 property or must be eliminated;

5 (ii) If the combined rate of regular property tax levies that are
6 subject to the one percent limitation still exceeds one percent of
7 the true and fair value of any property, the portion of the levy by a
8 flood control zone district that was protected under RCW 84.52.816
9 must be reduced until the combined rate no longer exceeds one percent
10 of the true and fair value of any property or must be eliminated;

11 (iii) If the combined rate of regular property tax levies that
12 are subject to the one percent limitation still exceeds one percent
13 of the true and fair value of any property, the levy imposed by a
14 county under RCW 84.52.140 must be reduced until the combined rate no
15 longer exceeds one percent of the true and fair value of any property
16 or must be eliminated;

17 (iv) If the combined rate of regular property tax levies that are
18 subject to the one percent limitation still exceeds one percent of
19 the true and fair value of any property, the portion of the levy by a
20 fire protection district or regional fire protection service
21 authority that is protected under RCW 84.52.125 must be reduced until
22 the combined rate no longer exceeds one percent of the true and fair
23 value of any property or must be eliminated;

24 (v) If the combined rate of regular property tax levies that are
25 subject to the one percent limitation still exceeds one percent of
26 the true and fair value of any property, the levy imposed by a county
27 under RCW 84.52.135 must be reduced until the combined rate no longer
28 exceeds one percent of the true and fair value of any property or
29 must be eliminated;

30 (vi) If the combined rate of regular property tax levies that are
31 subject to the one percent limitation still exceeds one percent of
32 the true and fair value of any property, the levy imposed by a ferry
33 district under RCW 36.54.130 must be reduced until the combined rate
34 no longer exceeds one percent of the true and fair value of any
35 property or must be eliminated;

36 (vii) If the combined rate of regular property tax levies that
37 are subject to the one percent limitation still exceeds one percent
38 of the true and fair value of any property, the portion of the levy
39 by a metropolitan park district that is protected under RCW 84.52.120

1 must be reduced until the combined rate no longer exceeds one percent
2 of the true and fair value of any property or must be eliminated;

3 (viii) If the combined rate of regular property tax levies that
4 are subject to the one percent limitation still exceeds one percent
5 of the true and fair value of any property, then the levies imposed
6 under RCW 84.34.230, 84.52.105, 36.62.090, section 801(2)(a) of this
7 act, and any portion of the levy imposed under RCW 84.52.069 that is
8 in excess of 30 cents per \$1,000 of assessed value, must be reduced
9 on a pro rata basis until the combined rate no longer exceeds one
10 percent of the true and fair value of any property or must be
11 eliminated; (~~and~~)

12 (ix) If the combined rate of regular property tax levies that are
13 subject to the one percent limitation still exceeds one percent of
14 the true and fair value of any property, then the 30 cents per \$1,000
15 of assessed value of tax levy imposed under RCW 84.52.069 must be
16 reduced until the combined rate no longer exceeds one percent of the
17 true and fair value of any property or eliminated;

18 (x) If the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates authorized for
20 veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced on
21 a pro rata basis or eliminated; and

22 (xi) If the consolidated tax levy rate still exceeds these
23 limitations, the certified property tax levy rates authorized for
24 developmental disabilities or mental health services under RCW
25 71.20.110(1)(b)(i) must be reduced on a pro rata basis or eliminated.

26 (b) The certified rates of tax levy subject to these limitations
27 by all junior taxing districts imposing taxes on such property must
28 be reduced or eliminated as follows to bring the consolidated levy of
29 taxes on such property within the provisions of these limitations:

30 (i) First, the certified property tax levy authorized under RCW
31 84.52.821 must be reduced on a pro rata basis or eliminated;

32 (ii) Second, if the consolidated tax levy rate still exceeds
33 these limitations, the certified property tax levy rates of those
34 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
35 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
36 eliminated;

37 (iii) Third, if the consolidated tax levy rate still exceeds
38 these limitations, the certified property tax levy rates of flood
39 control zone districts other than the portion of a levy protected

1 under RCW 84.52.816 must be reduced on a pro rata basis or
2 eliminated;

3 (iv) Fourth, if the consolidated tax levy rate still exceeds
4 these limitations, the certified property tax levy rates of all other
5 junior taxing districts, other than fire protection districts,
6 regional fire protection service authorities, library districts, the
7 first 50 cents per \$1,000 of assessed valuation levies for
8 metropolitan park districts, and the first 50 cents per \$1,000 of
9 assessed valuation levies for public hospital districts, must be
10 reduced on a pro rata basis or eliminated;

11 (v) Fifth, if the consolidated tax levy rate still exceeds these
12 limitations, the first 50 cents per \$1,000 of assessed valuation
13 levies for metropolitan park districts created on or after January 1,
14 2002, must be reduced on a pro rata basis or eliminated;

15 (vi) Sixth, if the consolidated tax levy rate still exceeds these
16 limitations, the certified property tax levy rates authorized to fire
17 protection districts under RCW 52.16.140 and 52.16.160 and regional
18 fire protection service authorities under RCW 52.26.140(1) (b) and
19 (c) must be reduced on a pro rata basis or eliminated; and

20 (vii) Seventh, if the consolidated tax levy rate still exceeds
21 these limitations, the certified property tax levy rates authorized
22 for fire protection districts under RCW 52.16.130, regional fire
23 protection service authorities under RCW 52.26.140(1)(a), library
24 districts, metropolitan park districts created before January 1,
25 2002, under their first 50 cents per \$1,000 of assessed valuation
26 levy, and public hospital districts under their first 50 cents per
27 \$1,000 of assessed valuation levy, must be reduced on a pro rata
28 basis or eliminated.

29 **Part V**
30 **Exceeding Regular Property Tax Levy Limitations**

31 **Sec. 501.** RCW 84.55.050 and 2024 c 114 s 1 are each amended to
32 read as follows:

33 (1) Subject to any otherwise applicable statutory dollar rate
34 limitations, regular property taxes may be levied by or for a taxing
35 district in an amount exceeding the limitations provided for in this
36 chapter if such levy is authorized by a proposition approved by a
37 majority of the voters of the taxing district voting on the
38 proposition at a general election held within the district or at a

1 special election within the taxing district called by the district
2 for the purpose of submitting such proposition to the voters. Any
3 election held pursuant to this section shall be held not more than 12
4 months prior to the date on which the proposed levy, or the first of
5 the two consecutive levies, is to be made, except as provided in
6 subsection (2) of this section. The ballot of the proposition shall
7 state the dollar rate or rates, proposed for each year, up to two
8 consecutive years, and shall clearly state the conditions, if any,
9 which are applicable under subsection (4) of this section.

10 (2) Subject to statutory dollar limitations, a proposition placed
11 before the voters under this section may authorize annual increases
12 in levies for multiple consecutive years, up to ((~~six~~)) 10
13 consecutive years, during which period each year's authorized maximum
14 legal levy shall be used as the base upon which an increased levy
15 limit for the succeeding year is computed, but the ballot proposition
16 must state the dollar rate proposed only for the first year of the
17 consecutive years and must state the limit factor, or a specified
18 index to be used for determining a limit factor, such as the consumer
19 price index, which need not be the same for all years, by which the
20 regular tax levy for the district may be increased in each of the
21 subsequent consecutive years. Elections for this purpose must be held
22 at a primary or general election. The title of each ballot measure
23 must state the limited purposes for which the proposed annual
24 increases during the specified period of up to ((~~six~~)) 10 consecutive
25 years shall be used.

26 (3) After a levy authorized pursuant to this section is made, the
27 dollar amount of such levy may not be used for the purpose of
28 computing the limitations for subsequent levies provided for in this
29 chapter, unless the ballot proposition expressly states that the levy
30 made under this section will be used for this purpose.

31 (4) If expressly stated, a proposition placed before the voters
32 under subsection (1) or (2) of this section may:

33 (a) Use the dollar amount of ((~~a~~)) the final levy under
34 subsection (1) of this section, or the dollar amount of the final
35 levy under subsection (2) of this section, for the purpose of
36 computing the limitations for subsequent levies provided for in this
37 chapter;

38 (b) Limit the period for which the increased levy is to be made
39 under (a) of this subsection;

1 (c) Limit the purpose for which the increased levy is to be made
2 under (a) of this subsection, but if the limited purpose includes
3 making redemption payments on bonds;

4 (i) For the county in which the state capitol is located, the
5 period for which the increased levies are made may not exceed 25
6 years; and

7 (ii) For districts other than a district under (c)(i) of this
8 subsection, the period for which the increased levies are made may
9 not exceed nine years;

10 (d) Set the levy or levies at a rate less than the maximum rate
11 allowed for the district;

12 (e) Provide that the exemption authorized by RCW 84.36.381 will
13 apply to the levy of any additional regular property taxes authorized
14 by voters; or

15 (f) Include any combination of the conditions in this subsection.

16 (5) Except as otherwise expressly stated in an approved ballot
17 measure under this section, subsequent levies shall be computed as
18 if:

19 (a) The proposition under this section had not been approved; and

20 (b) The taxing district had made levies at the maximum rates
21 which would otherwise have been allowed under this chapter during the
22 years levies were made under the proposition.

23 Part VI

24 Sales Tax on Rental Cars

25 **Sec. 601.** RCW 82.14.049 and 2020 c 139 s 23 are each amended to
26 read as follows:

27 (1) The legislative authority of any county may impose a sales
28 and use tax, in addition to the tax authorized by RCW 82.14.030, upon
29 retail car rentals within the county that are taxable by the state
30 under chapters 82.08 and 82.12 RCW. The rate of tax is one percent of
31 the selling price in the case of a sales tax or rental value of the
32 vehicle in the case of a use tax. Proceeds of the tax may not be used
33 to subsidize any professional sports team and must be used solely for
34 the following purposes:

35 (a) Acquiring, constructing, maintaining, or operating public
36 sports stadium facilities;

37 (b) Engineering, planning, financial, legal, or professional
38 services incidental to public sports stadium facilities;

1 (c) Youth or amateur sport activities or facilities; (~~(e)~~)

2 (d) Debt or refinancing debt issued for the purposes of
3 subsection (1) of this section; or

4 (e) Criminal justice purposes as defined in RCW 82.14.345.

5 (2) In a county of (~~one million~~) 1,000,000 or more, at least
6 (~~seventy-five~~) 75 percent of the tax imposed under this section
7 must be used to retire the debt on the stadium under RCW
8 67.28.180(2)(b)(i)(B), until that debt is fully retired.

9 **Part VII**

10 **Flood Control Zone Districts Recovery Assistance**

11 **Sec. 701.** RCW 86.15.080 and 2010 c 46 s 2 are each amended to
12 read as follows:

13 A zone or participating zone may:

14 (1) Exercise all the powers and immunities vested in a county for
15 flood water or stormwater control purposes under the provisions of
16 chapters 86.12, 86.13, 36.89, and 36.94 RCW: PROVIDED, That in
17 exercising such powers, all actions shall be taken in the name of the
18 zone and title to all property or property rights shall vest in the
19 zone;

20 (2) Plan, construct, acquire, repair, maintain, and operate all
21 necessary equipment, facilities, improvements, and works to control,
22 conserve, and remove flood waters and stormwaters and to otherwise
23 carry out the purposes of this chapter including, but not limited to,
24 protection of the quality of water sources;

25 (3) Take action necessary to protect life and property within the
26 district from flood water damage, including in the context of an
27 emergency, as defined in RCW 38.52.010, using covered volunteer
28 emergency workers, as defined in RCW 38.52.010 and 38.52.180(5)(a),
29 subject to and in accordance with the terms of RCW 38.52.180;

30 (4) Control, conserve, retain, reclaim, and remove flood waters
31 and stormwaters, including waters of lakes and ponds within the
32 district, and dispose of the same for beneficial or useful purposes
33 under such terms and conditions as the board may deem appropriate,
34 subject to the acquisition by the board of appropriate water rights
35 in accordance with the statutes;

36 (5) Acquire necessary property, property rights, facilities, and
37 equipment necessary to the purposes of the zone by purchase, gift, or

1 condemnation: PROVIDED, That property of municipal corporations may
2 not be acquired without the consent of such municipal corporation;

3 (6) Sue and be sued in the name of the zone;

4 (7) Acquire or reclaim lands when incidental to the purposes of
5 the zone and dispose of such lands as are surplus to the needs of the
6 zone in the manner provided for the disposal of county property in
7 chapter 36.34 RCW;

8 (8) Cooperate with or join with the state of Washington, United
9 States, another state, any agency, corporation or political
10 subdivision of the United States or any state, Canada, or any private
11 corporation or individual for the purposes of this chapter;

12 (9) Accept funds or property by loan, grant, gift or otherwise
13 from the United States, the state of Washington, or any other public
14 or private source;

15 (10) Remove debris, logs, or other material which may impede the
16 orderly flow of waters in streams or water courses: PROVIDED, That
17 such material shall become property of the zone and may be sold for
18 the purpose of recovering the cost of removal: PROVIDED FURTHER, That
19 valuable material or minerals removed from public lands shall remain
20 the property of the state;

21 (11) Provide grant funds to political subdivisions of the state
22 that are located within the boundaries of the zone, so long as the
23 use of the grant funds is within the purposes authorized under this
24 chapter;

25 (12) Expend funds, or transfer funds to the county legislative
26 authority in which the zone is located, for the purpose of providing
27 county-administered flood recovery assistance to households and
28 businesses damaged by a flood event occurring within the zone that is
29 the subject of an emergency proclamation issued by the governor under
30 RCW 43.06.010.

31 **Part VIII**

32 **County Public Health Clinic Property Tax**

33 NEW SECTION. **Sec. 801.** A new section is added to chapter 84.52
34 RCW to read as follows:

35 (1) A county, at the time of levying general taxes, may levy an
36 additional regular property tax, not to exceed five cents per \$1,000
37 of assessed value in any one year, in accordance with this section.

1 (2) The legislative authority of a county imposing this levy must
2 either:

3 (a) Impose the levy as a separate levy, independent of the
4 regular property tax levy authorized in RCW 84.52.043(1)(b); or

5 (b) Impose the levy as part of its levy authorized in RCW
6 84.52.043(1)(b).

7 (3) Any tax imposed under this section may only be used for the
8 operation, maintenance, and capital expenses of public health
9 clinics.

10 (4) The limitations in RCW 84.52.043 do not apply to the tax levy
11 authorized in this section and the limitation in RCW 84.55.010 does
12 not apply to the first year the tax levy is imposed under this
13 section.

14 (5) For the purposes of this section, "public health clinic"
15 means a fixed or mobile, publicly operated site for the provision of
16 low-barrier public health and other related services including, but
17 not limited to: Primary, dental, and reproductive health care;
18 treatment, control, and prevention of communicable diseases,
19 substance use disorder, and other health conditions; maternal,
20 infant, child, and family health and nutrition; behavioral health
21 care; assistance with health plan enrollment; and access and
22 referrals to other community services.

23 Part IX

24 Veterans' Assistance Property Tax Levy and the Mental Health and 25 Developmental Disabilities Assistance Property Tax Levy

26 **Sec. 901.** RCW 71.20.110 and 2013 c 123 s 1 are each amended to
27 read as follows:

28 (1) (a) In order to provide additional funds for the coordination
29 and provision of community services for persons with developmental
30 disabilities or mental health services, the county governing
31 authority of each county in the state must ~~((budget and))~~ levy
32 annually a tax in a sum equal to ~~((the amount which would be raised
33 by a levy of two and one-half))~~ 2.5 cents per ~~((thousand dollars))~~
34 \$1,000 of assessed value against the taxable property in the
35 county ~~((, or as such amount is modified pursuant to subsection (2) or
36 (3) of this section,))~~ to be used for such purposes. ~~((However, all))~~

37 (b) The levy required in this section must be:

1 (i) Imposed by the legislative authority of the county as a
2 separate levy, independent of the regular property tax levy
3 authorized in RCW 84.52.043(1)(b); or

4 (ii) Imposed by the legislative authority of the county as part
5 of its levy authorized in RCW 84.52.043(1)(b).

6 (2) All or part of the funds collected from the tax levied for
7 the purposes of this section may be transferred to the state of
8 Washington, department of social and health services, for the purpose
9 of obtaining federal matching funds to provide and coordinate
10 community services for persons with developmental disabilities and
11 mental health services. In the event a county elects to transfer such
12 tax funds to the state for this purpose, the state must grant these
13 moneys and the additional funds received as matching funds to
14 service-providing community agencies or community boards in the
15 county which has made such transfer, pursuant to the plan approved by
16 the county, as provided by chapters 71.24 and 71.28 RCW and by
17 chapter 71A.14 RCW, all as now or hereafter amended.

18 ~~((2) The amount of a levy allocated to the purposes specified in~~
19 ~~this section may be reduced in the same proportion as the regular~~
20 ~~property tax levy of the county is reduced by chapter 84.55 RCW.~~

21 ~~(3)(a) The amount of a levy allocated to the purposes specified~~
22 ~~in this section may be modified from the amount required by~~
23 ~~subsection (1) of this section as follows:~~

24 ~~(i) If the certified levy is reduced from the preceding year's~~
25 ~~certified levy, the amount of the levy allocated to the purposes~~
26 ~~specified in this section may be reduced by no more than the same~~
27 ~~percentage as the certified levy is reduced from the preceding year's~~
28 ~~certified levy;~~

29 ~~(ii) If the certified levy is increased from the preceding year's~~
30 ~~certified levy, the amount of the levy allocated to the purposes~~
31 ~~specified in this section must be increased from the amount of the~~
32 ~~levy so allocated in the previous year by at least the same~~
33 ~~percentage as the certified levy is increased from the preceding~~
34 ~~year's certified levy. However, the amount of the levy allocated to~~
35 ~~the purposes specified in this section does not have to be increased~~
36 ~~under this subsection (3)(a)(ii) for the portion of a certified levy~~
37 ~~increase resulting from a voter-approved increase under RCW 84.55.050~~
38 ~~that is dedicated to a specific purpose; or~~

39 ~~(iii) If the certified levy is unchanged from the preceding~~
40 ~~year's certified levy, the amount of the levy allocated to the~~

1 purposes specified in this section must be equal to or greater than
2 the amount of the levy so allocated in the preceding year.

3 ~~(b) For purposes of this subsection, "certified levy" means the~~
4 ~~property tax levy for general county purposes certified to the county~~
5 ~~assessor as required by RCW 84.52.070, excluding any amounts~~
6 ~~certified under chapters 84.69 and 84.68 RCW.~~

7 ~~(4) Subsections (2) and (3) of this section do not preclude a~~
8 ~~county from increasing the levy amount in subsection (1) of this~~
9 ~~section to an amount that is greater than the change in the regular~~
10 ~~county levy.)~~

11 **Sec. 902.** RCW 73.08.080 and 2019 c 432 s 35 are each amended to
12 read as follows:

13 (1) (a) The legislative authority in each county must levy, in
14 addition to the taxes now levied by law, a tax in a sum equal to the
15 amount that would be raised by not less than ~~((one and one-eighth))~~
16 1.125 cents per ~~((thousand dollars))~~ \$1,000 of assessed value, and
17 not greater than ~~((twenty-seven))~~ 27 cents per ~~((thousand dollars))~~
18 \$1,000 of assessed value against the taxable property of their
19 respective counties, to be levied and collected as now prescribed by
20 law for the assessment and collection of taxes, for the purpose of
21 creating a veterans' assistance fund.

22 (b) The levy required in this section must be:

23 (i) Imposed by the legislative authority of the county as a
24 separate levy, independent of the regular property tax levy
25 authorized in RCW 84.52.043(1)(b); or

26 (ii) Imposed by the legislative authority of the county as part
27 of its levy authorized in RCW 84.52.043(1)(b).

28 (2) Expenditures from the veterans' assistance fund, and interest
29 earned on balances from the fund, may be used only for:

30 (a) The veterans' assistance programs authorized by RCW
31 73.08.010;

32 (b) The lawful disposition of the remains as defined in RCW
33 68.04.020 of a deceased indigent veteran or deceased family member of
34 an indigent veteran as authorized by RCW 73.08.070; and

35 (c) The direct and indirect costs incurred in the administration
36 of the fund as authorized by subsection ~~((2))~~ (3) of this section.

37 ~~((2))~~ (3) If the funds on deposit in the veterans' assistance
38 fund, less outstanding warrants, on the first Tuesday in September
39 exceeds ~~((the lesser of))~~ the expected yield of ~~((one and one-~~

1 eighth)) 1.125 cents per ((thousand—dollars)) \$1,000 of assessed
2 value against the taxable property of the county ((or the expected
3 yield of a levy determined as set forth in subsection (5) of this
4 section)), the county legislative authority may levy a lesser amount
5 than would otherwise be required under subsection (1) ((or (5))) of
6 this section.

7 ((~~(3)~~)) (4) The direct and indirect costs incurred in the
8 administration of the veterans' assistance fund must be computed by
9 the county auditor, or the chief financial officer in a county
10 operating under a charter, not less than annually. Following the
11 computation of these direct and indirect costs, an amount equal to
12 these costs may then be transferred from the veterans' assistance
13 fund to the county current expense fund.

14 ((~~(4)~~ The amount of a levy allocated to the purposes specified in
15 this section may be reduced in the same proportion as the regular
16 property tax levy of the county is reduced by chapter 84.55 RCW.

17 ~~(5)(a)~~ The amount of a levy allocated to the purposes specified
18 in this section may be modified from the amount required by
19 subsection (1) of this section as follows:

20 ~~(i)~~ If the certified levy is reduced from the preceding year's
21 certified levy, the amount of the levy allocated to the purposes
22 specified in this section may be reduced by no more than the same
23 percentage as the certified levy is reduced from the preceding year's
24 certified levy;

25 ~~(ii)~~ If the certified levy is increased from the preceding year's
26 certified levy, the amount of the levy allocated to the purposes
27 specified in this section may not be less than the base allocation
28 increased by the same percentage as the certified levy is increased
29 from the preceding year's certified levy. However, the amount of the
30 levy allocated to the purposes specified in this section does not
31 have to be increased under this subsection (5)(a)(ii) for the portion
32 of a certified levy increase resulting from a voter-approved increase
33 under RCW 84.55.050 that is dedicated to a specific purpose; or

34 ~~(iii)~~ If the certified levy is unchanged from the preceding
35 year's certified levy, the amount of the levy allocated to the
36 purposes specified in this section must be equal to or greater than
37 the base allocation.

38 ~~(b)~~ For purposes of this subsection, the following definitions
39 apply:

1 ~~(i) "Base allocation" means the most recent allocation that was~~
2 ~~not reduced under subsection (2) of this section.~~

3 ~~(ii) "Certified levy" means the property tax levy for general~~
4 ~~county purposes certified to the county assessor as required by RCW~~
5 ~~84.52.070, excluding any amounts certified under chapters 84.69 and~~
6 ~~84.68 RCW.~~

7 ~~(6) Subsections (2), (4), and (5) of this section do not preclude~~
8 ~~a county from increasing the levy amount in subsection (1) of this~~
9 ~~section to an amount that is greater than the change in the regular~~
10 ~~county levy.)~~

11 **Sec. 903.** RCW 84.55.005 and 2014 c 97 s 316 are each amended to
12 read as follows:

13 The definitions in this section apply throughout this chapter
14 unless the context clearly requires otherwise.

15 (1) "Inflation" means the percentage change in the implicit price
16 deflator for personal consumption expenditures for the United States
17 as published for the most recent twelve-month period by the bureau of
18 economic analysis of the federal department of commerce by September
19 25th of the year before the taxes are payable;

20 (2) "Limit factor" means:

21 (a) For taxing districts with a population of less than ten
22 thousand in the calendar year prior to the assessment year, one
23 hundred one percent;

24 (b) For taxing districts for which a limit factor is authorized
25 under RCW 84.55.0101, the lesser of the limit factor authorized under
26 that section or one hundred one percent;

27 (c) For the veterans' assistance levy under RCW
28 73.08.080(1)(b)(i), the lesser of 101 percent or 100 percent plus
29 inflation, except in a county with a population less than 10,000,
30 then 101 percent;

31 (d) For the developmental disabilities and mental health services
32 levy under RCW 71.20.110(1)(b)(i), the lesser of 101 percent or 100
33 percent plus inflation, except in a county with a population less
34 than 10,000, then 101 percent;

35 (e) For the county public health clinic property tax levy under
36 section 801(2)(a) of this act, the lesser of 101 percent or 100
37 percent plus inflation, except in a county with a population less
38 than 10,000, then 101 percent; and

1 levy amount from (b)(i) of this subsection. This reduced highest
2 lawful levy becomes the city's or town's highest lawful levy since
3 1986 for subsequent levy limit calculations under chapter 84.55 RCW;
4 and

5 (iii) The estimated aggregate net dollar amount impact on
6 property owners within the city or town based on the ~~((changes~~
7 ~~described in (b)(i) and (ii) of this subsection (1))~~) levy rate
8 including, if the fire protection district is formed prior to July 1,
9 2026, the city's or town's levy reduction described in (b)(ii) of
10 this subsection.

11 (c) If a city or town proposes the initial imposition of a
12 benefit charge as a revenue source for the fire protection district
13 under (a) of this subsection, the resolution adopted by the city or
14 town must comply with the requirements of RCW 52.18.030.

15 (d) Notice of public hearing on a resolution adopted by a city or
16 town must be published on a city website or local newspaper for three
17 consecutive weeks ~~((in a newspaper of general circulation in the city~~
18 ~~or town))~~, and must be posted for at least fifteen days prior to the
19 date of the hearing in three public places within the boundaries of
20 the proposed fire protection district. Additional notice of the
21 hearing may be given by mail, or in any manner the city legislative
22 authorities deem necessary to notify affected persons. All notices
23 must contain the time, date, and place of the public hearing.

24 (e) Prior to adopting a resolution under this section, the
25 legislative authority of the city or town must:

26 (i) Include labor organizations representing employees who
27 perform fire prevention, fire suppression, and emergency medical
28 services within the city or town, to consult on development of the
29 proposed financing plan, governance structure, and anticipated
30 impacts on service delivery and employment conditions; and

31 (ii) If the city or town is located within the boundaries of a
32 public hospital district, the city or town must consult with the
33 public hospital district on any impact of the financing plan on the
34 public hospital district property tax levy.

35 (2)(a) A resolution adopted under this section is not effective
36 unless approved by the voters of the city or town at a general
37 election. The resolution must be approved:

38 (i) By a simple majority of the voters of the city or town; or

39 (ii) If the resolution proposes the initial imposition of a
40 benefit charge, by sixty percent of the voters of the city or town.

1 (b) An election to approve or reject a resolution forming a fire
2 protection district, including the proposed financial plan and any
3 imposition of revenue sources for the fire protection district, must
4 be conducted by the election officials of the county or counties in
5 which the proposed district is located in accordance with the general
6 election laws of the state. If a resolution forming a fire protection
7 district provides that the fire protection district will be governed
8 by a board of independently elected fire commissioners, as permitted
9 under RCW 52.14.140, then the initial independently elected fire
10 commissioners must be elected at the same election where the
11 resolution is submitted to the voters authorizing the creation of the
12 fire protection district. The election must be held at the next
13 general election date, according to RCW 29A.04.321 and 29A.04.330,
14 occurring after the date of the public hearing on the resolution
15 adopted by the city or town legislative authority. The ballot title
16 must include the information regarding property taxes that is
17 required to be in the financing plan of the resolution under
18 subsection (1)(b) of this section.

19 (c) If a ballot proposition on the resolution is approved by
20 voters, as provided in (a) of this subsection, the county legislative
21 authority shall by resolution declare the fire protection district
22 organized under the name designated in the ballot proposition.

23 (d) Nothing contained in this chapter may be construed to alter a
24 municipal airport fire department or affect any powers authorized
25 under RCW 14.08.120(~~((2))~~). If a question arises as to whether this
26 chapter modifies the affairs of municipal airports in any way, the
27 answer is no.

28 (3) ((A)) (a) For any fire protection district formed under this
29 section prior to July 1, 2026, a city or town must reduce its general
30 fund regular property tax levy by the total combined levy of the fire
31 protection district as proposed by the district in accordance with
32 subsection (1)(b)(i) of this section. The reduced levy amount of the
33 city or town must occur in the first year in which the fire
34 protection district imposes any of the property taxes in RCW
35 52.16.130, 52.16.140, or 52.16.160 and must be specified in the
36 financing plan and ballot proposition as provided in this section. If
37 the fire protection district does not impose all three levies under
38 RCW 52.16.130, 52.16.140, and 52.16.160 when it begins operations,
39 the city must further reduce its general fund regular property tax
40 levy if the district initially imposes any of the levies in

1 subsequent years, by the amount of such levy or levies initially
2 imposed in a subsequent year.

3 (b) For any fire protection district formed under this section on
4 or after July 1, 2026, for the city or town participating in the fire
5 protection district, with the exception of cities over 500,000 in
6 population as of 2025, the regular levies of the city or town may not
7 exceed the applicable rates provided in RCW 27.12.390, 52.04.081, and
8 84.52.043(1) less the aggregate rates of any regular levies made by
9 the district under RCW 52.16.130, 52.16.140, or 52.16.160.

10 **Sec. 1002.** RCW 52.02.180 and 2017 c 328 s 5 are each amended to
11 read as follows:

12 (1) Except as provided otherwise in the resolution adopted by the
13 legislative authority of a city or town establishing a fire
14 protection district under RCW 52.02.160, all powers, duties, and
15 functions of the city or town fire department pertaining to fire
16 protection and emergency services of the city or town are transferred
17 to the fire protection district on its creation date.

18 (2)(a) The city or town fire department must transfer or deliver
19 to the fire protection district:

20 (i) All reports, documents, surveys, books, records, files,
21 papers, or written material in the possession of the city or town
22 fire department pertaining to fire protection and emergency services
23 powers, functions, and duties;

24 (ii) All real property and personal property including cabinets,
25 furniture, office equipment, motor vehicles, and other tangible
26 property employed by the city or town fire department in carrying out
27 the fire protection and emergency services powers, functions, and
28 duties; and

29 (iii) All funds, credits, or other assets held by the city or
30 town fire department in connection with fire protection and emergency
31 services powers, functions, and duties.

32 (b) Any appropriations made to the city or town fire department
33 for carrying out the fire protection and emergency services powers,
34 functions, and duties of the city or town must be transferred and
35 credited to the fire protection district.

36 (c) Whenever any question arises as to the transfer of any
37 personnel, funds, books, documents, records, papers, files,
38 equipment, or other tangible property used or held in the exercise of
39 the powers and the performance of the duties and functions

1 transferred to the fire protection district, the legislative
2 authority of the city or town must make a determination as to the
3 proper allocation.

4 (3) All rules and all pending business before the city or town
5 fire department pertaining to the fire protection and emergency
6 services powers, functions, and duties transferred must be continued
7 and acted upon by the fire protection district, and all existing
8 contracts and obligations remain in full force and must be performed
9 by the fire protection district.

10 (4) The transfer of powers, duties, functions, and personnel of
11 the city or town fire department do not affect the validity of any
12 act performed before creation of the fire protection district.

13 (5) If apportionments of budgeted funds are required because of
14 the transfers, the treasurer for the city or town fire department
15 must certify the apportionments.

16 (6)(a) Subject to (c) of this subsection, all employees of the
17 city or town fire department are transferred to the fire protection
18 district on its creation date. Upon transfer, unless an agreement for
19 different terms of transfer is reached between the collective
20 bargaining representatives of the transferring employees and the fire
21 protection district, an employee is entitled to the employee rights,
22 benefits, and privileges to which he or she would have been entitled
23 as an employee of the city or town fire department, including rights
24 to:

25 (i) Compensation at least equal to the level at the time of
26 transfer;

27 (ii) Retirement, vacation, sick leave, and any other accrued
28 benefit;

29 (iii) Promotion and service time accrual; and

30 (iv) The length or terms of probationary periods, including no
31 requirement for an additional probationary period if one had been
32 completed before the transfer date.

33 (b) If a city or town provides for civil service in its fire
34 department, the collective bargaining representatives of the
35 transferring employees and the fire protection district must
36 negotiate regarding the establishment of a civil service system
37 within the fire protection district.

38 (c) Nothing contained in this section may be construed to alter
39 any existing collective bargaining unit or the provisions of any
40 existing collective bargaining agreement until the agreement has

1 expired or until the bargaining unit has been modified as provided by
2 law.

3 (7) A fire protection district formed under RCW 52.02.160 may
4 contract with the city or town for services including but not limited
5 to administrative services such as information technology, financial,
6 and human resources functions.

7 **Sec. 1003.** RCW 84.55.092 and 2017 3rd sp.s. c 13 s 309 are each
8 amended to read as follows:

9 (1) The regular property tax levy for each taxing district other
10 than the state's levies may be set at the amount which would be
11 allowed otherwise under this chapter if the regular property tax levy
12 for the district for taxes due in prior years beginning with 1986 had
13 been set at the full amount allowed under this chapter including any
14 levy authorized under RCW 52.16.160 or 52.26.140(1)(c) that would
15 have been imposed but for the limitation in RCW 52.18.065 or
16 52.26.240, applicable upon imposition of the benefit charge under
17 chapter 52.18 or 52.26 RCW.

18 (2) The purpose of subsection (1) of this section is to remove
19 the incentive for a taxing district to maintain its tax levy at the
20 maximum level permitted under this chapter, and to protect the future
21 levy capacity of a taxing district that reduces its tax levy below
22 the level that it otherwise could impose under this chapter, by
23 removing the adverse consequences to future levy capacities resulting
24 from such levy reductions.

25 ~~((3) Subsection (1) of this section does not apply to any~~
26 ~~portion of a city or town's regular property tax levy that has been~~
27 ~~reduced as part of the formation of a fire protection district under~~
28 ~~RCW 52.02.160.))~~

29 **Sec. 1004.** RCW 84.52.125 and 2017 c 196 s 13 are each amended to
30 read as follows:

31 A fire protection district or regional fire protection service
32 authority created under Title 52 RCW may protect the district's or
33 authority's tax levy from prorationing under RCW 84.52.010(3)(b) by
34 imposing up to a total of twenty-five cents per thousand dollars of
35 assessed value of the tax levies authorized under RCW 52.16.140 and
36 52.16.160, or 52.26.140(1) (b) and (c) outside of the five dollars
37 and ninety cents per thousand dollars of assessed valuation

1 limitation established under RCW 84.52.043(2), if those taxes
2 otherwise would be prorated under RCW 84.52.010(3)(b)(vi).

3 **Sec. 1005.** RCW 52.14.140 and 2017 c 328 s 6 are each amended to
4 read as follows:

5 (1) ((The)) Except as otherwise provided under this section, the
6 members of the legislative authority of a city or town shall serve ex
7 officio, by virtue of their office, as the fire commissioners of a
8 fire protection district created under RCW 52.02.160.

9 (2) The legislative authority of a city or town may, within the
10 initial resolution establishing the district's formation, relinquish
11 governance authority of a fire protection district created under
12 chapter 328, Laws of 2017 to an independently elected board of
13 commissioners to be elected in accordance with RCW 52.14.060.

14 (3)(a) The legislative authority of a city or town may, by a
15 majority vote of its members in an open public meeting, relinquish
16 governance authority of a fire protection district created under
17 chapter 328, Laws of 2017 to an appointed board of three fire
18 commissioners at any time after formation. Each appointed
19 commissioner serves until successors are elected at the next
20 qualified election.

21 At the next qualified election, the person who receives the
22 greatest number of votes for each commissioner position is elected to
23 that position. The terms of office for the initial elected fire
24 commissioners are staggered as follows:

25 (i) The person who is elected receiving the greatest number of
26 votes is elected to a six-year term of office if the election is held
27 in an odd-numbered year, or a five-year term of office if the
28 election is held in an even-numbered year;

29 (ii) The person who is elected receiving the next greatest number
30 of votes is elected to a four-year term of office if the election is
31 held in an odd-numbered year, or a three-year term of office if the
32 election is held in an even-numbered year; and

33 (iii) The other person who is elected is elected to a two-year
34 term of office if the election is held in an odd-numbered year, or a
35 one-year term of office if the election is held in an even-numbered
36 year. The term of office for each subsequent commissioner is six
37 years.

38 (b) If the legislative authority of a city or town relinquishes
39 governance authority of a fire protection district after formation

1 under this section, and that fire protection district maintains a
2 fire department consisting wholly of personnel employed on a full-
3 time, fully paid basis, that district shall have five fire
4 commissioners. The terms of office for the initial elected fire
5 commissioners are staggered as follows:

6 (i) The two people elected receiving the two greatest number of
7 votes are elected to six-year terms of office if the election is held
8 in an odd-numbered year, or five-year terms of office if the election
9 is held in an even-numbered year;

10 (ii) The two people who are elected receiving the next two
11 greatest number of votes are elected to four-year terms of office if
12 the election is held in an odd-numbered year, or three-year terms of
13 office if the election is held in an even-numbered year; and

14 (iii) The other person who is elected is elected to a two-year
15 term of office if the election is held in an odd-numbered year, or a
16 one-year term of office if the election is held in an even-numbered
17 year. The term of office for each subsequent commissioner is six
18 years.

19 (c) If the legislative authority of a city or town relinquishes
20 governance authority of a fire protection district after formation
21 under this section, and that fire protection district has an annual
22 budget of ten million dollars or more, that district must have seven
23 fire commissioners. The terms of office for the initial elected fire
24 commissioners are staggered as follows:

25 (i) The three people who are elected receiving the three greatest
26 number of votes are elected to six-year terms of office if the
27 election is held in an odd-numbered year, or five-year terms of
28 office if the election is held in an even-numbered year;

29 (ii) The two people who are elected receiving the next two
30 greatest number of votes are elected to four-year terms of office if
31 the election is held in an odd-numbered year, or three-year terms of
32 office if the election is held in an even-numbered year; and

33 (iii) The other two people who are elected are elected to two-
34 year terms of office if the election is held in an odd-numbered year,
35 or one-year terms of office if the election is held in an even-
36 numbered year. The term of office for each subsequent commissioner is
37 six years.

38 (4) Except for a city with a population exceeding 500,000, a city
39 or town creating a fire protection district under RCW 52.02.160 after
40 the effective date of this section must provide for the election of

1 an independently elected board of commissioners within two years of
2 the creation of the fire protection district.

3 **Part XI**
4 **Miscellaneous**

5 NEW SECTION. **Sec. 1101.** Sections 201 and 202 of this act take
6 effect January 1, 2027.

7 NEW SECTION. **Sec. 1102.** Section 401 of this act expires January
8 1, 2027.

9 NEW SECTION. **Sec. 1103.** Section 402 of this act takes effect
10 January 1, 2027.

11 NEW SECTION. **Sec. 1104.** Section 403 of this act expires January
12 1, 2027.

13 NEW SECTION. **Sec. 1105.** Section 404 of this act takes effect
14 January 1, 2027.

15 NEW SECTION. **Sec. 1106.** Except for sections 201, 202, 402, and
16 404 of this act, this act takes effect July 1, 2026.

Passed by the House March 11, 2026.
Passed by the Senate March 5, 2026.
Approved by the Governor March 25, 2026.
Filed in Office of Secretary of State March 25, 2026.

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