

FINAL BILL REPORT

SSB 5381

Synopsis as Enacted

Brief Description: Adjusting voting requirements for the renewal of emergency medical service levies.

Sponsors: Senate Committee on Government Operations, Tribal Relations & Elections (originally sponsored by Senators Prentice and Regala).

Senate Committee on Government Operations, Tribal Relations & Elections
House Committee on Ways & Means

Background: The Legislature has established rate maximums and aggregate rate maximums for the individual taxing districts that derive their funding from the regular property tax. The state property tax is limited to \$3.60 per \$1,000 of assessed value. The levies of the remaining taxing districts are generally divided into two types: senior taxing districts and junior taxing districts. Senior taxing districts are cities and counties. Junior taxing districts include library districts, fire protection districts, and port districts, among others.

If the combined rates of the senior and junior taxing districts exceed \$5.90 – the rates of the junior taxing districts are reduced first and then the rates of the senior districts are reduced, according to statutorily set priorities, until the combined rates fit within the \$5.90 limit. This process is referred to as prorationing.

The following levies are outside of the \$5.90 limit, but still subject to the 1 percent constitutional limit:

- voter approved emergency medical services (EMS) taxes;
- taxes to acquire conservation futures;
- voter approved taxes for affordable housing;
- voter approved metropolitan part district taxes;
- King County ferry district taxes for passenger-only ferries; and
- voter approved county criminal justice taxes.

An emergency medical care and services levy (EMS levy) can be imposed for six years, ten years, or permanently. The EMS levy must be approved by a majority of at least three-fifths of the registered voters. The maximum rate of the levy is \$0.50 per \$1,000.

Summary: A permanent EMS tax levy or the initial imposition of a six-year or ten-year EMS levy requires a three-fifths majority to pass. The continuation of a six- or ten-year EMS levy requires approval of a majority of registered voters.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Notes on Final Passage:

Senate	32	17
House	72	26

Effective: 90 Days.