

1 AN ACT relating to public protection.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 75.040 is amended to read as follows:

4 (1) (a) Upon the creation of a fire protection district or a volunteer fire  
5 department district as provided in KRS 75.010 to 75.031, the trustees of  
6 a district are authorized to establish and operate a fire department and  
7 emergency ambulance service as provided in subsection (6) of this  
8 section and to levy a tax upon the property in the district. Property that  
9 may be taxed includes property within cities in a fire protection district  
10 or a volunteer fire department district:

- 11 1. As provided by KRS 75.022; or  
12 2. Within the metes and bounds of a city that does not maintain a regular  
13 fire department as defined by KRS 95.010(3)(b).

14 The property taxed shall be subject to county tax, and the tax levied by the  
15 district shall not exceed ten cents (\$0.10) per one hundred dollars (\$100) of  
16 valuation as assessed for county taxes, for the purpose of defraying the  
17 expenses of the establishment, maintenance, and operation of the fire  
18 department or to make contracts for fire protection for the districts as provided  
19 in KRS 75.050. The rate set in this subsection shall apply, notwithstanding the  
20 provisions of KRS 132.023.

21 (b) A fire protection district or a volunteer fire department district that establishes  
22 and operates an emergency ambulance service and is the primary service  
23 provider in the district may levy a tax upon the property in the district not to  
24 exceed twenty cents (\$0.20) per one hundred dollars (\$100) of valuation as  
25 assessed for county taxes, for the purpose of defraying the expenses of the  
26 establishment, maintenance, and operation of the fire department and  
27 emergency ambulance service or to make contracts for fire protection for the

1 districts as provided in KRS 75.050. The rate set in this subsection shall  
2 apply, notwithstanding the provisions of KRS 132.023.

3 (2) The establishment, maintenance, and operation of a fire protection district or  
4 volunteer fire department district shall include, but not be limited to, the following  
5 activities:

- 6 (a) Acquisition and maintenance of adequate fire protection facilities;
- 7 (b) Acquisition and maintenance of adequate firefighting equipment;
- 8 (c) Recruitment, training, and supervision of firefighters;
- 9 (d) Control and extinguishment of fires;
- 10 (e) Prevention of fires;
- 11 (f) Conducting fire safety activities;
- 12 (g) Payment of compensation to firefighters and providing the necessary support  
13 and supervisory personnel;
- 14 (h) Payment for reasonable benefits or a nominal fee to volunteer firefighters  
15 when benefits and fees do not constitute wages or salaries under KRS Chapter  
16 337 and are not taxable as income to the volunteer firefighters under Kentucky  
17 or federal income tax laws; and
- 18 (i) The use of fire protection district equipment for activities which are for a  
19 public purpose and which do not materially diminish the value of the  
20 equipment.

21 (3) The property valuation administrator of the county or counties involved, with the  
22 cooperation of the board of trustees, shall note on the tax rolls the taxpayers and  
23 valuation of the property subject to such assessment. The county clerk shall  
24 compute the tax on the regular state and county tax bills in such manner as may be  
25 directed by regulation of the Department of Revenue.

26 (4) Such taxes shall be subject to the same delinquency date, discounts, penalties, and  
27 interest as are applied to the collection of ad valorem taxes and shall be collected by

1 the sheriff of the county or counties involved and accounted for to the treasurer of  
2 the district. The sheriff shall be entitled to a fee of one percent (1%) of the amount  
3 collected by him *or her*.

4 (5) Nothing contained in this subsection shall be construed to prevent the trustees of a  
5 fire protection district located in a city or county which provides emergency  
6 ambulance service from using funds derived from taxes for the purpose of providing  
7 supplemental emergency medical services so long as the mayor of the city or the  
8 county judge/executive of the county, as appropriate, certifies to the trustees in  
9 writing that supplemental emergency medical services are reasonably required in  
10 the public interest. For the purposes of this subsection, "supplemental emergency  
11 medical services" may include EMT, EMT-D, and paramedic services rendered at  
12 the scene of an emergent accident or illness until an emergency ambulance can  
13 arrive at the scene.

14 (6) The trustees of those fire protection districts or volunteer fire department districts  
15 whose districts or portions thereof do not receive emergency ambulance services  
16 from an emergency ambulance service district or, whose districts are not being  
17 served by an emergency ambulance service operated or contracted by a city or  
18 county government, may develop, maintain, and operate or contract for an  
19 emergency ambulance service as part of any fire department created pursuant to this  
20 chapter. No taxes levied pursuant to subsection (1) of this section shall be used to  
21 develop, maintain, operate, or contract for an emergency ambulance service until  
22 the tax year following the year the trustees of the district authorize the establishment  
23 of the emergency ambulance service.