



service provider, the district cannot levy a property tax in excess of ten cents per hundred dollar value.

If the district is the primary provider of emergency ambulance service, any other ambulance service provider within that district shall be a secondary service provider. A district can be deemed a secondary provider to another district and still be a primary provider within its own district.

**The fiscal impact of HB 18 GA on local governments is undeterminable.** We are unable to ascertain the fire districts that might position themselves within the parameter of this proposal, nor the amount of tax they might levy.

There are 34 counties that have one or more fire districts with a tax rate of 10 cents per \$100 valuation or less and 79 counties that do not have fire districts.

### **Part III: Differences to Local Government Mandate Statement from Prior Versions**

**HB 18 GA retains the provisions of HB 18 HCS 1 and is inclusive of HFA 1.**

HFA 1 provides that a fire protection district or volunteer fire department district shall waive any tax attributable to its provision of emergency ambulance service in any territory shared with an ambulance service district unless both the board of the fire protection district or volunteer fire department district and the board of the ambulance service district agree, by resolution, otherwise.

HB 18 HCS 1 retains the provisions of HB 18 as introduced except for the deletion of subparagraph 1(b)(4) providing for a property tax offset. **Deletion of the offset ensures that the local government having the primary provider of EMS services will not be impacted.**

**Data Source(s):** LRC Staff, Department of Property Taxation

**Preparer:** Wendell F. Butler      **Reviewer:** KHC      **Date:** 2/7/20