

their district unless the board of trustees deems otherwise. If the district is not the primary 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 318 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 35 counties that currently have one or more fire districts with a tax rate of 10 cents per \$100 valuation or less and 78 counties that do not have fire districts.

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

Part II refers to HB 318 as introduced.

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

Preparer: Wendell F. Butler **Reviewer:** KHC **Date:** 2/3/21