
SUBSTITUTE SENATE BILL 5894

State of Washington

66th Legislature

2019 Regular Session

By Senate Ways & Means (originally sponsored by Senator Braun)

READ FIRST TIME 02/28/19.

1 AN ACT Relating to clarifying that the firefighters' pension levy
2 may continue to be levied to fund benefits under the law enforcement
3 officers' and firefighters' retirement system; and amending RCW
4 41.16.060.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 41.16.060 and 1987 c 319 s 2 are each amended to
7 read as follows:

8 (1) It (~~shall be~~) is the duty of the legislative authority of
9 each municipality, each year as a part of its annual tax levy, to
10 levy and place in the fund a tax of twenty-two and one-half cents per
11 thousand dollars of assessed value against all the taxable property
12 of such municipality: PROVIDED, That if a report by a qualified
13 actuary on the condition of the fund establishes that the whole or
14 any part of said dollar rate is not necessary to maintain the
15 actuarial soundness of the fund, the levy of said twenty-two and one-
16 half cents per thousand dollars of assessed value may be omitted, or
17 the whole or any part of (~~said~~) such dollar rate may be levied and
18 used for any other municipal purpose.

19 (2) It (~~shall be~~) is the duty of the legislative authority of
20 each municipality, each year as a part of its annual tax levy and in
21 addition to the city levy limit set forth in RCW 84.52.043, to levy

1 and place in the fund an additional tax of twenty-two and one-half
2 cents per thousand dollars of assessed value against all taxable
3 property of such municipality: PROVIDED, That if a report by a
4 qualified actuary establishes that all or any part of the additional
5 twenty-two and one-half cents per thousand dollars of assessed value
6 levy is unnecessary to meet the estimated demands on the fund under
7 this chapter for the ensuing budget year, the levy of said additional
8 twenty-two and one-half cents per thousand dollars of assessed value
9 may be omitted, or the whole or any part of such dollar rate may be
10 levied and used for any other municipal purpose, subject to
11 subsection (4) of this section: PROVIDED FURTHER, That cities that
12 have annexed to library districts according to RCW 27.12.360 through
13 27.12.395 and/or fire protection districts according to RCW 52.04.061
14 through 52.04.081 (~~shall~~) may not levy this additional tax to the
15 extent that it causes the combined levies to exceed the statutory or
16 constitutional limits.

17 (3) The amount of a levy under this section allocated to the
18 pension fund may be reduced in the same proportion as the regular
19 property tax levy of the municipality is reduced by chapter 84.55
20 RCW.

21 (4) If a municipality no longer has any beneficiaries receiving
22 benefits under this chapter, the additional levy under subsection (2)
23 of this section may continue to be levied only for the payment of
24 benefits provided under RCW 41.26.150(1).

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