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HOUSE BILL 1772

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State of Washington

55th Legislature

1997 Regular Session

By Representatives Clements and Costa

Read first time 02/07/97. Referred to Committee on Finance.

1 AN ACT Relating to the imposition of sales and use taxes by cities  
2 for criminal justice purposes, for jails, and for courts; and amending  
3 RCW 82.14.340 and 82.14.350.

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

5 **Sec. 1.** RCW 82.14.340 and 1995 c 309 s 1 are each amended to read  
6 as follows:

7 (1) The legislative authority of any county or city may fix and  
8 impose a sales and use tax in accordance with the terms of this  
9 chapter, provided that such sales and use tax is subject to repeal by  
10 referendum, using the procedures provided in RCW 82.14.036. The  
11 referendum procedure provided in RCW 82.14.036 is the exclusive method  
12 for subjecting any county or city sales and use tax ordinance or  
13 resolution to a referendum vote.

14 (2) The tax authorized in this section shall be in addition to any  
15 other taxes authorized by law and shall be collected from those persons  
16 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW  
17 upon the occurrence of any taxable event within (~~(such county)~~) the  
18 jurisdiction. Regardless of whether the sales and use tax under this  
19 section is imposed by a county, a city located within the same county,

1 or both, the rate of tax shall equal one-tenth of one percent of the  
2 selling price (in the case of a sales tax) or value of the article used  
3 (in the case of a use tax).

4 (3)(a) When distributing moneys collected by a county under this  
5 section, the state treasurer shall distribute ten percent of the moneys  
6 to the county in which the tax was collected. The remainder of the  
7 moneys collected by a county under this section shall be distributed to  
8 the county and the cities within the county ratably based on population  
9 as last determined by the office of financial management. In making  
10 the distribution based on population, the county shall receive that  
11 proportion that the unincorporated population of the county bears to  
12 the total population of the county and each city shall receive that  
13 proportion that the city incorporated population bears to the total  
14 county population.

15 (b) If a sales and use tax is imposed by a city under this section,  
16 but is not imposed by the county in which that city is located, the  
17 state treasurer shall distribute all moneys collected pursuant to this  
18 section to that city.

19 (c) If a county and a city located within the same county impose a  
20 sales and use tax under this section, then the state treasurer shall  
21 distribute all moneys collected thereunder in accordance with (a) of  
22 this subsection.

23 (4) Moneys received from any tax imposed under this section shall  
24 be expended exclusively for criminal justice purposes and shall not be  
25 used to replace or supplant existing funding. Criminal justice  
26 purposes are defined as activities that substantially assist the  
27 criminal justice system, which may include circumstances where  
28 ancillary benefit to the civil justice system occurs, and which  
29 includes domestic violence services such as those provided by domestic  
30 violence programs, community advocates, and legal advocates, as defined  
31 in RCW 70.123.020. Existing funding for purposes of this subsection is  
32 defined as calendar year 1989 actual operating expenditures for  
33 criminal justice purposes. Calendar year 1989 actual operating  
34 expenditures for criminal justice purposes exclude the following:  
35 Expenditures for extraordinary events not likely to reoccur, changes in  
36 contract provisions for criminal justice services, beyond the control  
37 of the local jurisdiction receiving the services, and major  
38 nonrecurring capital expenditures.

1       (5) In the expenditure of funds for criminal justice purposes as  
2 provided in this section, cities and counties, or any combination  
3 thereof, are expressly authorized to participate in agreements,  
4 pursuant to chapter 39.34 RCW, to jointly expend funds for criminal  
5 justice purposes of mutual benefit. Such criminal justice purposes of  
6 mutual benefit include, but are not limited to, the construction,  
7 improvement, and expansion of jails, court facilities, and juvenile  
8 justice facilities.

9       **Sec. 2.** RCW 82.14.350 and 1995 2nd sp.s. c 10 s 1 are each amended  
10 to read as follows:

11       (1) A county legislative authority in a county with a population of  
12 less than one million may submit an authorizing proposition to the  
13 county voters, and if the proposition is approved by a majority of  
14 persons voting, fix and impose a sales and use tax in accordance with  
15 the terms of this chapter for the purposes designated in subsection  
16 ~~((+3))~~ (4) of this section. A city legislative authority may submit  
17 an authorizing proposition to the city voters, and if the proposition  
18 is approved by a majority of persons voting, fix and impose a sales and  
19 use tax in accordance with the terms of this chapter for the purposes  
20 designated in subsection (3) of this section. Counties and cities may  
21 separately and independently fix and impose a sales and use tax  
22 according to this section.

23       (2) The tax authorized in this section shall be in addition to any  
24 other taxes authorized by law and shall be collected from those persons  
25 who are taxable by the state under chapters 82.08 and 82.12 RCW upon  
26 the occurrence of any taxable event within either or both the county  
27 and city. The rate of tax shall equal one-tenth of one percent of the  
28 selling price in the case of a sales tax, or value of the article used,  
29 in the case of a use tax. In a city that has separately imposed the  
30 tax authorized by this section, if the county in which the city is  
31 located has also separately imposed the tax, the combined total sales  
32 and use tax imposed under this section shall equal two-tenths of one  
33 percent of the selling price in the case of a sales tax, or value of  
34 the article used, in the case of a use tax.

35       (3) All moneys collected under a tax imposed under this section by  
36 a city shall be distributed by the state treasurer to that city. All  
37 moneys collected under a tax imposed under this section by a county  
38 shall be distributed by the state treasurer to that county.

1        (4) Moneys received from any tax imposed under this section shall  
2 be used solely for the purpose of providing funds for costs associated  
3 with financing, design, acquisition, construction, equipping,  
4 operating, maintaining, remodeling, repairing, reequipping, and  
5 improvement of any combination of juvenile detention facilities  
6 (~~and~~), jails, and courts.

7        (~~(4)~~) (5) Counties and cities are authorized to develop joint  
8 ventures to colocate juvenile detention facilities and to colocate  
9 jails.

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