

SENATE BILL REPORT

SB 6680

As of February 1, 2010

Title: An act relating to authorizing local excise taxes for criminal justice purposes.

Brief Description: Authorizing counties to impose local sales and use taxes for criminal justice purposes.

Sponsors: Senator Hargrove.

Brief History:

Committee Activity: Human Services & Corrections: 2/02/10.

SENATE COMMITTEE ON HUMAN SERVICES & CORRECTIONS

Staff: Jennifer Strus (786-7316)

Background: In any county with a population less than one million people, the county legislative authority may submit to the voters a proposition to fix and impose a sales and use tax solely to provide funds for the costs associated with financing, designing, acquiring, constructing, equipping, operating, maintaining, remodeling, repairing, reequipping, and improving juvenile detention facilities and jails. The tax is in addition to any other taxes and equals one-tenth of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax.

A county legislative authority may submit to the voters a proposition to impose a sales and use tax. Funds raised under this tax must not supplant existing funding except as follows:

- up to 100 percent in calendar year 2010;
- up to 80 percent in calendar year 2011;
- up to 60 percent in calendar year 2012;
- up to 40 percent in calendar year 2013; and
- up to 20 percent in calendar year 2014.

Criminal justice purposes means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates. The rate of the tax may not exceed three-tenths of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax. One-third of all money received under this section must be

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used solely for criminal justice purposes, fire protection purposes, or both. This version of the statute is in effect until July 1, 2015.

Effective July 1, 2015, the funds raised through this tax may not be used to supplant existing funds and criminal justice purposes is defined as additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities. The rate of the tax may not exceed three-tenths of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax. One-third of all money received under this section must be used solely for criminal justice purposes. Criminal justice purposes means additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities.

Under either version of the statute, existing funding means the actual operating expenditures for the calendar year in which the ballot measure is approved by the voters. Likewise, money received under either version of the statute must be shared between the county and the cities as follows: 60 percent must be retained by the county and 40 percent must be distributed on a per capita basis to cities in the county.

Summary of Bill: In any county with a population of less than one million people, the county legislative authority may authorize, fix, and impose, without a vote of the people, a sales and use tax solely to provide funds for criminal justice purposes. This authority expires on July 1, 2015.

A county legislative authority may authorize, fix, and impose, without a vote of the people, a sales and use tax. The funds raised through this tax are to be used for criminal justice purposes which is defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: The bill contains several effective dates. Please refer to the bill.