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**SUBSTITUTE HOUSE BILL 2357**

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**State of Washington                      62nd Legislature                      2012 Regular Session**

**By** House Ways & Means (originally sponsored by Representatives Darneille, Kirby, Ladenburg, Green, Jenkins, Kagi, and Tharinger)

READ FIRST TIME 03/08/12.

1            AN ACT Relating to sales and use tax for chemical dependency,  
2 mental health treatment, and therapeutic courts; and amending RCW  
3 82.14.460.

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

5            **Sec. 1.** RCW 82.14.460 and 2011 c 347 s 1 are each amended to read  
6 as follows:

7            (1)(a) A county legislative authority may authorize, fix, and  
8 impose a sales and use tax in accordance with the terms of this  
9 chapter.

10            (b) If a county with a population over eight hundred thousand has  
11 not imposed the tax authorized under this subsection by January 1,  
12 2011, any city with a population over thirty thousand located in that  
13 county may authorize, fix, and impose the sales and use tax in  
14 accordance with the terms of this chapter. The county must provide a  
15 credit against its tax for the full amount of tax imposed under this  
16 subsection (1)(b) by any city located in that county if the county  
17 imposes the tax after January 1, 2011.

18            (2) The tax authorized in this section is in addition to any other  
19 taxes authorized by law and must be collected from those persons who

1 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
2 occurrence of any taxable event within the county for a county's tax  
3 and within a city for a city's tax. The rate of tax equals one-tenth  
4 of one percent of the selling price in the case of a sales tax, or  
5 value of the article used, in the case of a use tax.

6 (3) Moneys collected under this section must be used solely for the  
7 purpose of providing for the operation or delivery of chemical  
8 dependency or mental health treatment programs and services and for the  
9 operation or delivery of therapeutic court programs and services. For  
10 the purposes of this section, "programs and services" includes, but is  
11 not limited to, treatment services, case management, and housing that  
12 are a component of a coordinated chemical dependency or mental health  
13 treatment program or service.

14 (4) All moneys collected under this section must be used solely for  
15 the purpose of providing new or expanded programs and services as  
16 provided in this section, except as follows:

17 (a) For a county with a population larger than twenty-five thousand  
18 or a city with a population over thirty thousand, which initially  
19 imposed the tax authorized under this section prior to January 1, 2012,  
20 a portion of moneys collected under this section may be used to  
21 supplant existing funding for these purposes as follows: Up to fifty  
22 percent may be used to supplant existing funding in calendar years  
23 2011-2012; up to forty percent may be used to supplant existing funding  
24 in calendar year 2013; up to thirty percent may be used to supplant  
25 existing funding in calendar year 2014; up to twenty percent may be  
26 used to supplant existing funding in calendar year 2015; and up to ten  
27 percent may be used to supplant existing funding in calendar year 2016;

28 (b) For a county with a population larger than twenty-five thousand  
29 or a city with a population over thirty thousand, which initially  
30 imposes the tax authorized under this section after December 31, 2011,  
31 a portion of moneys collected under this section may be used to  
32 supplant existing funding for these purposes as follows: Up to fifty  
33 percent may be used to supplant existing funding for up to the first  
34 three calendar years following adoption; and up to twenty-five percent  
35 may be used to supplant existing funding for the fourth and fifth years  
36 after adoption;

37 (c) For a county with a population of less than twenty-five  
38 thousand, a portion of moneys collected under this section may be used

1 to supplant existing funding for these purposes as follows: Up to  
2 eighty percent may be used to supplant existing funding in calendar  
3 years 2011-2012; up to sixty percent may be used to supplant existing  
4 funding in calendar year 2013; up to forty percent may be used to  
5 supplant existing funding in calendar year 2014; up to twenty percent  
6 may be used to supplant existing funding in calendar year 2015; and up  
7 to ten percent may be used to supplant existing funding in calendar  
8 year 2016; and

9 ~~((c) Notwithstanding (a) and (b))~~ (d) Notwithstanding (a) through  
10 (c) of this subsection, moneys collected under this section may be used  
11 to support the cost of the judicial officer and support staff of a  
12 therapeutic court.

13 (5) Nothing in this section may be interpreted to prohibit the use  
14 of moneys collected under this section for the replacement of lapsed  
15 federal funding previously provided for the operation or delivery of  
16 services and programs as provided in this section.

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