
SENATE BILL 5722

State of Washington

62nd Legislature

2011 Regular Session

By Senators Hargrove, Morton, Stevens, Regala, Shin, and McAuliffe

Read first time 02/09/11. Referred to Committee on Human Services & Corrections.

1 AN ACT Relating to the use of moneys collected from the local
2 option sales tax to support chemical dependency or mental health
3 treatment programs and therapeutic courts; and amending RCW 82.14.460.

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

5 **Sec. 1.** RCW 82.14.460 and 2010 c 127 s 2 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) A portion of moneys collected under this section may be used to
18 supplant existing funding for these purposes in any county or city as
19 follows: Up to fifty percent may be used to supplant existing funding
20 in calendar year 2010; up to forty percent may be used to supplant
21 existing funding in calendar year 2011; up to thirty percent may be
22 used to supplant existing funding in calendar year 2012; up to twenty
23 percent may be used to supplant existing funding in calendar year 2013;
24 and up to ten percent may be used to supplant existing funding in
25 calendar year 2014;

26 (b) For a county with a population larger than twenty-five thousand
27 that imposes the tax authorized by this section after December 1, 2010,
28 or a city with a population over thirty thousand that imposes the tax
29 authorized by subsection (1)(b) of this section after December 1, 2010,
30 a portion of moneys collected under this section may be used to
31 supplant existing funding for these purposes as follows: Up to fifty
32 percent may be used to supplant existing funding in calendar year 2011;
33 up to forty percent may be used to supplant existing funding in
34 calendar year 2012; up to thirty percent may be used to supplant
35 existing funding in calendar year 2013; up to twenty percent may be
36 used to supplant existing funding in calendar year 2014; and up to ten
37 percent may be used to supplant existing funding in calendar year 2015;

1 (c) For a county with a population of less than twenty-five
2 thousand that imposes the tax authorized by this section after December
3 1, 2010, a portion of moneys collected under this section may be used
4 to supplant existing funding for these purposes as follows: Up to
5 eighty percent may be used to supplant existing funding in calendar
6 year 2011; up to sixty percent may be used to supplant existing funding
7 in calendar year 2012; up to forty percent may be used to supplant
8 existing funding in calendar year 2013; up to twenty percent may be
9 used to supplant existing funding in calendar year 2014; and up to ten
10 percent may be used to supplant existing funding in calendar year 2015;
11 and

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

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

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