
HOUSE BILL 2799

State of Washington

65th Legislature

2018 Regular Session

By Representatives Kagi and Jenkins

Read first time 01/16/18. Referred to Committee on Finance.

1 AN ACT Relating to providing that certain local sales and use
2 taxes may be used for prevention and outreach programs; and amending
3 RCW 82.14.460.

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

5 **Sec. 1.** RCW 82.14.460 and 2015 c 291 s 5 are each amended to
6 read 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
19 other taxes authorized by law and must be collected from those
20 persons who are taxable by the state under chapters 82.08 and 82.12
21 RCW upon the occurrence of any taxable event within the county for a

1 county's tax and within a city for a city's tax. The rate of tax
2 equals one-tenth of one percent of the selling price in the case of a
3 sales tax, or value of the article used, in the case of a use tax.

4 (3)(a) Moneys collected under this section must be used solely
5 for the purposes of providing for:

6 (i) The operation or delivery of chemical dependency or mental
7 health treatment programs and services (~~and for~~);

8 (ii) Prevention and outreach programs specifically targeted
9 towards individuals who show signs or high risk factors associated
10 with mental health or chemical dependency disorders; and

11 (iii) The operation or delivery of therapeutic court programs and
12 services.

13 (b) For the purposes of this section, "programs and services"
14 includes, but is not limited to, treatment services, case management,
15 transportation, and housing that are a component of a coordinated
16 chemical dependency or mental health treatment program or service.
17 Every county that authorizes the tax provided in this section
18 (~~shall~~) must, and every other county may, establish and operate a
19 therapeutic court component for dependency proceedings designed to be
20 effective for the court's size, location, and resources.

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

24 (a) For a county with a population larger than twenty-five
25 thousand or a city with a population over thirty thousand, which
26 initially imposed the tax authorized under this section prior to
27 January 1, 2012, a portion of moneys collected under this section may
28 be used to supplant existing funding for these purposes as follows:
29 Up to fifty percent may be used to supplant existing funding in
30 calendar years 2011-2012; up to forty percent may be used to supplant
31 existing funding in calendar year 2013; up to thirty percent may be
32 used to supplant existing funding in calendar year 2014; up to twenty
33 percent may be used to supplant existing funding in calendar year
34 2015; and up to ten percent may be used to supplant existing funding
35 in calendar year 2016;

36 (b) For a county with a population larger than twenty-five
37 thousand or a city with a population over thirty thousand, which
38 initially imposes the tax authorized under this section after
39 December 31, 2011, a portion of moneys collected under this section
40 may be used to supplant existing funding for these purposes as

1 follows: Up to fifty percent may be used to supplant existing funding
2 for up to the first three calendar years following adoption; and up
3 to twenty-five percent may be used to supplant existing funding for
4 the fourth and fifth years after adoption;

5 (c) For a county with a population of less than twenty-five
6 thousand, a portion of moneys collected under this section may be
7 used to supplant existing funding for these purposes as follows: Up
8 to eighty percent may be used to supplant existing funding in
9 calendar years 2011-2012; up to sixty percent may be used to supplant
10 existing funding in calendar year 2013; up to forty percent may be
11 used to supplant existing funding in calendar year 2014; up to twenty
12 percent may be used to supplant existing funding in calendar year
13 2015; and up to ten percent may be used to supplant existing funding
14 in calendar year 2016; and

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

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

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