
Local Government Committee

HB 2231

Brief Description: Incentivizing cities and counties to attract and retain commissioned law enforcement officers.

Sponsors: Representatives Walen, Chapman, Hackney, Springer, Goodman and Timmons.

Brief Summary of Bill

- Authorizes cities and counties to impose a sales and use tax credited against the state sales and use tax for the purpose of attracting and retaining law enforcement officers.

Hearing Date: 1/16/24

Staff: Elizabeth Allison (786-7129).

Background:

Sales And Use Tax.

Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. A retail sale is a sale to the final consumer or end user of the property, digital product, or service. If retail sales taxes were not collected when the user acquired the property, digital product, or service, then use tax applies to the value of property, digital product, or service when used in this state. The state, all counties, and all cities levy retail sales and use taxes. The state sales and use tax rate is 6.5 percent and local sales and use tax rates vary from 0.5 percent to 4 percent, depending on the location.

Washington State Criminal Justice Training Commission.

The Washington State Criminal Justice Training Commission (CJTC) was established in 1974 to establish standards, provide training, and certify criminal justice professionals. Among other

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things, its duties include establishing curricula and standards for the training of criminal justice personnel, operating training and education programs for criminal justice personnel, and reviewing, approving, or rejecting standards for instructors of training programs for criminal justice personnel. Employing counties, cities, and state law enforcement agencies must reimburse the CJTC for 25 percent of the cost of training personnel.

Summary of Bill:

A county or city is authorized to impose a sales and use tax at a rate of 0.10 percent of the selling price or value of the article used. The tax is a credit against the state sales and use tax and is in addition to any other authorized taxes. If a county and a city within that county impose the sales and use tax, the city tax must be credited against the county tax.

At least 50 percent of the money received under this section must be used solely for attracting and retaining additional commissioned law enforcement officers. The remaining percentage of the money received may be used for criminal justice purposes. Criminal justice purposes include activities that substantially assist the criminal justice system, including circumstances where ancillary benefit to the civil justice system occurs, and local government programs that have a reasonable relationship to reducing the number of people interacting with the criminal justice system.

Counties and cities are authorized to impose the sales and use tax as follows:

- Counties and cities with a population of 50,000 or less may impose the sales and use tax beginning January 1, 2025.
- Counties and cities with a population between 50,000 and 175,000 may impose the sales and use tax beginning January 1, 2027.
- All remaining counties and cities may impose the sales and use tax beginning January 1, 2029.

The CJTC is fully responsible for the cost of training personnel. Employing counties, cities, and state law enforcement agencies are no longer required to reimburse the CJTC for 25 percent of the cost of training.

Appropriation:

Fiscal Note: Not requested.

Effective Date: