
Local Government Committee

HB 2470

Brief Description: Creating a local sales and use tax to address gender-based violence.

Sponsors: Representatives Davis, Walen, Ryu and Taylor.

Brief Summary of Bill

- Allows counties to legislatively impose a 0.1 percent sales and use tax as a credit against state sales and use taxes, and requires revenue from the tax to be used to address gender-based violence.

Hearing Date: 1/30/24

Staff: Kellen Wright (786-7134).

Background:

Sales and Use Taxes.

A sales tax is a tax applied to the sale, rental, repair, or installation of tangible personal property, digital products, or some services purchased for the buyer's own use. It is a percentage tax based on the selling price of the items. A use tax is similar, except that it applies to the value of goods used within the state when a sales tax for them has not been paid. For example, a sales tax would be imposed on the sale of a car inside Washington, while a use tax would be imposed on a car purchased outside of Washington when it is registered in Washington if no sales tax, or a sales tax at a lower rate than Washington's, was paid at the time of purchase.

The state imposes a sales and use tax at a rate of 6.5 percent of the selling price or value of the article sold or used. Counties and cities can also impose sales and use taxes when authorized to do so by the Legislature.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Protection Orders.

A protection order is a judicial order that restrains the person subject to the order (the respondent) from taking certain actions toward the person seeking the order (the petitioner). These restraints can include, but are not limited to, a prohibition on: (1) illegal actions, such as acts of domestic violence or stalking; (2) contacting the petitioner or other household members; (3) utilizing or appearing at a home, workplace, or school shared with the petitioner; or (4) coming within a specified distance of the petitioner. A court may also order that the respondent surrender any firearms or other dangerous weapons, upon a finding that the respondent has used, displayed, or threatened to use a firearm or dangerous weapon in a felony, that the respondent represents a physical threat to the petitioner or a child, or that the respondent is otherwise prohibited from possessing a firearm.

A court may issue a temporary protection order ex parte, but may only issue a full protection order after notice is provided to the respondent and a hearing is held.

A court may charge a filing fee for a petition for a protection order in only limited circumstances. Both district courts and superior courts may generally hear petitions and adjudicate protective orders, but certain cases, such as a case that would interfere with the respondent's custody of the respondent's child, must be heard in superior court.

Summary of Bill:

A county may legislatively impose a 0.1 percent sales and use tax. This tax is a credit against the sales and uses taxes imposed by the state. The Department of Revenue must collect the tax at no cost to the county, and must remit the tax to the county on a monthly basis.

The revenue from the tax must be used to address gender-based violence. These uses may include, but are not limited to:

- funding district and superior courts to manage increased civil protection order filings and weapons surrender compliance work;
- funding for victim advocates in county clerk's offices that assist in the filing of protection orders and for victim advocates with law enforcement agencies and prosecutor's offices;
- creating or funding advocacy programs in prosecutor's offices that provide free legal assistance to victims in seeking protection orders;
- funding community-based domestic violence and sexual assault victim's service agencies;
- funding civil legal aid for victims of gender-based violence;
- funding housing for victims of gender-based violence and their children;
- creating and funding firearm relinquishment programs for the perpetrators of gender-based violence;
- funding domestic violence perpetrator treatment programs;
- creating and funding restorative justice programs for perpetrators and victims of gender-based violence;
- funding for domestic violence high-risk teams; and
- gender-based violence prevention programs.

Appropriation: None.

Fiscal Note: Requested on January 23, 2024.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.