
SENATE BILL 6349

State of Washington 60th Legislature 2008 Regular Session

By Senators Schoesler, Sheldon, Hewitt, and Hargrove

Read first time 01/15/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to mitigating the local government and community
2 impacts of state correctional institutions in counties with a
3 population of less than one hundred thousand persons and with a state
4 correctional institution with a population of more than eight hundred
5 offenders with a custody level designation of medium or higher; adding
6 a new section to chapter 82.14 RCW; and creating a new section.

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

8 NEW SECTION. **Sec. 1.** The legislature recognizes that large state
9 correctional facilities impose costs on small local governments and
10 communities. These costs are generally not incurred by governments and
11 communities with a large population base. Programs and services
12 affected by these additional costs include, but may not be limited to:
13 Criminal justice activities, including local law enforcement, local
14 jails, prosecutors, public defense, and the courts; school districts;
15 hospital districts and other junior taxing districts; transportation
16 infrastructure and services; and social services.

17 It is the intent of the legislature to authorize local governments
18 in small counties experiencing impacts associated with large
19 correctional institutions to mitigate the impacts of these institutions

1 by imposing additional sales and use taxes and that the revenue from
2 these taxes will be used to mitigate the impacts of the correctional
3 institutions.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14 RCW
5 to read as follows:

6 (1) The legislative authority of a qualifying county may impose a
7 sales and use tax in accordance with the terms of this chapter. The
8 tax is in addition to other taxes authorized by this chapter and shall
9 be collected from those persons who are taxable by the state under
10 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
11 within the county. The rate of tax may not exceed 0.09 percent of the
12 selling price in the case of a sales tax or value of the article used
13 in the case of a use tax.

14 (2) The tax imposed under subsection (1) of this section shall be
15 deducted from the amount of tax otherwise required to be collected or
16 paid over to the department under chapter 82.08 or 82.12 RCW. The
17 department shall determine which counties qualify to impose taxes under
18 this section and shall perform the collection of such taxes on behalf
19 of the county at no cost to the county.

20 (3)(a) Moneys collected under this section shall be used for impact
21 mitigation associated with large state correctional institutions on the
22 county, cities, towns, school districts, and other affected junior
23 taxing districts.

24 (b) If the correctional institution is located within an
25 incorporated city, the moneys collected under this section shall be
26 distributed as follows:

27 (i) Forty percent shall be paid to the city in which the
28 correctional institution is located;

29 (ii) Twenty percent shall be paid to the school district in which
30 the correctional institution is located; and

31 (iii) Forty percent shall be paid to the county to be distributed
32 as authorized by the county legislative authority.

33 (c) If the correctional institution is located within an
34 unincorporated area of the county, the moneys collected under this
35 section shall be distributed as follows:

36 (i) Twenty percent shall be paid to the school district in which
37 the correctional institution is located; and

1 (ii) Eighty percent shall be paid to the county to be distributed
2 as authorized by the county legislative authority.

3 (4) No tax may be collected under this section before July 1, 2009.

4 (5) For purposes of this section, "qualifying county" means a
5 county with a population, as determined by the office of financial
6 management for the distribution of selected state revenues, of less
7 than one hundred thousand persons, and containing a Washington state
8 correctional institution with an average daily population of more than
9 eight hundred offenders with a custody level designation of medium or
10 higher, as determined by the department of corrections for the prior
11 fiscal year.

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