

# SENATE BILL REPORT

## SB 6680

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As Reported by Senate Committee On:  
Human Services & Corrections, February 3, 2010

**Title:** An act relating to authorizing local excise taxes for criminal justice purposes.

**Brief Description:** Authorizing counties to impose local sales and use taxes for criminal justice purposes.

**Sponsors:** Senator Hargrove.

**Brief History:**

**Committee Activity:** Human Services & Corrections: 2/02/10, 2/03/10 [DPS-WM, DNP, w/oRec].

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### SENATE COMMITTEE ON HUMAN SERVICES & CORRECTIONS

**Majority Report:** That Substitute Senate Bill No. 6680 be substituted therefor, and the substitute bill do pass and be referred to Committee on Ways & Means.

Signed by Senators Hargrove, Chair; Regala, Vice Chair; Kauffman and McAuliffe.

**Minority Report:** Do not pass.

Signed by Senator Carrell.

**Minority Report:** That it be referred without recommendation.

Signed by Senators Stevens, Ranking Minority Member; Brandland.

**Staff:** Jennifer Strus (786-7316)

**Background:** In any county with a population less than one million people, the county legislative authority may submit to the voters a proposition to fix and impose a sales and use tax solely to provide funds for the costs associated with financing, designing, acquiring, constructing, equipping, operating, maintaining, remodeling, repairing, reequipping, and improving juvenile detention facilities and jails. The tax is in addition to any other taxes and equals one-tenth of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax.

A county legislative authority may submit to the voters a proposition to impose a sales and use tax. Funds raised under this tax must not supplant existing funding except as follows:

- up to 100 percent in calendar year 2010;

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- up to 80 percent in calendar year 2011;
- up to 60 percent in calendar year 2012;
- up to 40 percent in calendar year 2013; and
- up to 20 percent in calendar year 2014.

Criminal justice purposes means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates. The rate of the tax may not exceed three-tenths of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax. One-third of all money received under this section must be used solely for criminal justice purposes, fire protection purposes, or both. This version of the statute is in effect until July 1, 2015.

Effective July 1, 2015, the funds raised through this tax may not be used to supplant existing funds and criminal justice purposes is defined as additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities. The rate of the tax may not exceed three-tenths of 1 percent of the selling price in the case of a sales tax or the value of the article used, as in a use tax. One-third of all money received under this section must be used solely for criminal justice purposes. Criminal justice purposes means additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities.

Under either version of the statute, existing funding means the actual operating expenditures for the calendar year in which the ballot measure is approved by the voters. Likewise, money received under either version of the statute must be shared between the county and the cities as follows: 60 percent must be retained by the county and 40 percent must be distributed on a per capita basis to cities in the county.

**Summary of Bill (Recommended Substitute):** In any county, the county legislative authority may authorize, fix, and impose, without a vote of the people, a sales and use tax solely to provide funds for criminal justice purposes. Motor vehicles or the first 36 months of a lease on a motor vehicle are exempt from this tax. This authority expires on July 1, 2015.

A county legislative authority may authorize, fix, and impose, without a vote of the people, a sales and use tax. The funds raised through this tax are to be used for criminal justice purposes which are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates. After July 1, 2015, the revenue from this tax cannot be used to supplant existing funds used for criminal justice purposes.

**EFFECT OF CHANGES MADE BY HUMAN SERVICES & CORRECTIONS COMMITTEE (Recommended Substitute):** Motor vehicles and leases on motor vehicles of less than 36 months are exempt from the one-tenth of 1 percent tax. This tax may be imposed in counties of more than one million people. After July 1, 2015, the revenue from the three-tenths of 1 percent tax cannot be used to supplant existing funds used for criminal justice purposes.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** The bill contains several effective dates. Please refer to the bill.

**Staff Summary of Public Testimony on Original Bill:** PRO: The county sheriff departments in this state are in a crisis. Most have lost staff and have tried many different ways to to make cuts - additional help is needed for county criminal justice programs. Mason County Sheriff's office has lost nine positions which puts the staffing in that office below recommended staffing levels. Law enforcement lay-offs seem to occur in bad times and that is when they are needed most. This bill would provide a sustainable funding source for the future and that is what is needed. Criminal justice programs need to be supported to keep the communities safe. Local human services programs have been devastated across the state. Human services should be added to the list of programs on which the revenue can be spent. The bill provides the counties with the ability to exercise its legislative authority. Although the bill would not require the tax to be placed on the ballot, the county legislative authority could nevertheless do so. The counties are looking for a variety of solutions and this bill provides several.

OTHER: The sale of motor vehicles and long-term leases on motor vehicles should be exempt from the one-tenth of 1 percent tax.

**Persons Testifying:** PRO: Mike Whelan, Grays Harbor Sheriff; Casey Salisbury, Mason County Sheriff; Randall Lewis, City of Tacoma; Kelsey Beck, Food Lifeline; Scott Merriman, Association of Counties.

OTHER: Scott Hazelgrove, Auto Dealers.