
HOUSE BILL 2418

State of Washington 54th Legislature 1996 Regular Session

By Representatives Delvin, Hankins and Robertson

Read first time 01/10/96. Referred to Committee on Law & Justice.

1 AN ACT Relating to the local option sales and use tax for criminal
2 justice purposes; and amending RCW 82.14.340.

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

4 **Sec. 1.** RCW 82.14.340 and 1995 c 309 s 1 are each amended to read
5 as follows:

6 The legislative authority of any county may fix and impose a sales
7 and use tax in accordance with the terms of this chapter, provided that
8 such sales and use tax is subject to repeal by referendum, using the
9 procedures provided in RCW 82.14.036. The referendum procedure
10 provided in RCW 82.14.036 is the exclusive method for subjecting any
11 county sales and use tax ordinance or resolution to a referendum vote.

12 The tax authorized in this section shall be in addition to any
13 other taxes authorized by law and shall be collected from those persons
14 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW
15 upon the occurrence of any taxable event within such county. The rate
16 of tax shall equal one-tenth of one percent of the selling price (in
17 the case of a sales tax) or value of the article used (in the case of
18 a use tax).

1 When distributing moneys collected under this section, the state
2 treasurer shall distribute ten percent of the moneys to the county in
3 which the tax was collected. The remainder of the moneys collected
4 under this section shall be distributed to the county and the cities
5 within the county ratably based on population as last determined by the
6 office of financial management. In making the distribution based on
7 population, the county shall receive that proportion that the
8 unincorporated population of the county bears to the total population
9 of the county and each city shall receive that proportion that the city
10 incorporated population bears to the total county population.

11 Moneys received from any tax imposed under this section shall be
12 expended exclusively for criminal justice purposes and shall not be
13 used to replace or supplant existing funding. Criminal justice
14 purposes are defined as activities that substantially assist the
15 criminal justice system, which may include circumstances where
16 ancillary benefit to the civil justice system occurs, and which
17 includes domestic violence services such as those provided by domestic
18 violence programs, community advocates, and legal advocates, as defined
19 in RCW 70.123.020. Existing funding for purposes of this
20 ~~((subsection))~~ section is defined as ~~((calendar year 1989))~~ the actual
21 operating expenditures for criminal justice purposes~~((Calendar year~~
22 ~~1989 actual operating expenditures for criminal justice purposes~~
23 ~~exclude))~~ in the calendar year preceding the year in which the tax
24 initially is imposed, but does not include the following: Expenditures
25 for extraordinary events not likely to reoccur, changes in contract
26 provisions for criminal justice services, beyond the control of the
27 local jurisdiction receiving the services, and major nonrecurring
28 capital expenditures.

29 In the expenditure of funds for criminal justice purposes as
30 provided in this section, cities and counties, or any combination
31 thereof, are expressly authorized to participate in agreements,
32 pursuant to chapter 39.34 RCW, to jointly expend funds for criminal
33 justice purposes of mutual benefit. Such criminal justice purposes of
34 mutual benefit include, but are not limited to, the construction,
35 improvement, and expansion of jails, court facilities, and juvenile
36 justice facilities.

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