

SSB 5722 - H COMM AMD  
By Committee on Ways & Means

ADOPTED 04/09/2011

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 82.14.460 and 2010 c 127 s 2 are each amended to read  
4 as follows:

5 (1)(a) A county legislative authority may authorize, fix, and  
6 impose a sales and use tax in accordance with the terms of this  
7 chapter.

8 (b) If a county with a population over eight hundred thousand has  
9 not imposed the tax authorized under this subsection by January 1,  
10 2011, any city with a population over thirty thousand located in that  
11 county may authorize, fix, and impose the sales and use tax in  
12 accordance with the terms of this chapter. The county must provide a  
13 credit against its tax for the full amount of tax imposed under this  
14 subsection (1)(b) by any city located in that county if the county  
15 imposes the tax after January 1, 2011.

16 (2) The tax authorized in this section is in addition to any other  
17 taxes authorized by law and must be collected from those persons who  
18 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
19 occurrence of any taxable event within the county for a county's tax  
20 and within a city for a city's tax. The rate of tax equals one-tenth  
21 of one percent of the selling price in the case of a sales tax, or  
22 value of the article used, in the case of a use tax.

23 (3) Moneys collected under this section must be used solely for the  
24 purpose of providing for the operation or delivery of chemical  
25 dependency or mental health treatment programs and services and for the  
26 operation or delivery of therapeutic court programs and services. For  
27 the purposes of this section, "programs and services" includes, but is  
28 not limited to, treatment services, case management, and housing that  
29 are a component of a coordinated chemical dependency or mental health  
30 treatment program or service.

1 (4) All moneys collected under this section must be used solely for  
2 the purpose of providing new or expanded programs and services as  
3 provided in this section, except (~~a portion of moneys collected under~~  
4 ~~this section may be used to supplant existing funding for these~~  
5 ~~purposes in any county or city as follows: Up to fifty percent may be~~  
6 ~~used to supplant existing funding in calendar year 2010; up to forty~~  
7 ~~percent may be used to supplant existing funding in calendar year 2011;~~  
8 ~~up to thirty percent may be used to supplant existing funding in~~  
9 ~~calendar year 2012; up to twenty percent may be used to supplant~~  
10 ~~existing funding in calendar year 2013; and up to ten percent may be~~  
11 ~~used to supplant existing funding in calendar year 2014)) as follows:~~

12 (a) For a county with a population larger than twenty-five thousand  
13 or a city with a population over thirty thousand, a portion of moneys  
14 collected under this section may be used to supplant existing funding  
15 for these purposes as follows: Up to fifty percent may be used to  
16 supplant existing funding in calendar years 2011-2012; up to forty  
17 percent may be used to supplant existing funding in calendar year 2013;  
18 up to thirty percent may be used to supplant existing funding in  
19 calendar year 2014; up to twenty percent may be used to supplant  
20 existing funding in calendar year 2015; and up to ten percent may be  
21 used to supplant existing funding in calendar year 2016;

22 (b) For a county with a population of less than twenty-five  
23 thousand, a portion of moneys collected under this section may be used  
24 to supplant existing funding for these purposes as follows: Up to  
25 eighty percent may be used to supplant existing funding in calendar  
26 years 2011-2012; up to sixty percent may be used to supplant existing  
27 funding in calendar year 2013; up to forty percent may be used to  
28 supplant existing funding in calendar year 2014; up to twenty percent  
29 may be used to supplant existing funding in calendar year 2015; and up  
30 to ten percent may be used to supplant existing funding in calendar  
31 year 2016; and

32 (c) Notwithstanding (a) and (b) of this subsection, moneys  
33 collected under this section may be used to support the cost of the  
34 judicial officer and support staff of a therapeutic court.

35 (5) Nothing in this section may be interpreted to prohibit the use  
36 of moneys collected under this section for the replacement of lapsed  
37 federal funding previously provided for the operation or delivery of  
38 services and programs as provided in this section."

1 Correct the title.

EFFECT: Allows all jurisdictions, including those that imposed the tax prior to December 1, 2010, to supplant a portion of funds for an extended period of time.

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