
HOUSE BILL 1772

State of Washington

55th Legislature

1997 Regular Session

By Representatives Clements and Costa

Read first time 02/07/97. Referred to Committee on Finance.

1 AN ACT Relating to the imposition of sales and use taxes by cities
2 for criminal justice purposes, for jails, and for courts; and amending
3 RCW 82.14.340 and 82.14.350.

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

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

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

14 (2) The tax authorized in this section shall be in addition to any
15 other taxes authorized by law and shall be collected from those persons
16 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW
17 upon the occurrence of any taxable event within (~~(such county)~~) the
18 jurisdiction. Regardless of whether the sales and use tax under this
19 section is imposed by a county, a city located within the same county,

1 or both, the rate of tax shall equal one-tenth of one percent of the
2 selling price (in the case of a sales tax) or value of the article used
3 (in the case of a use tax).

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

15 (b) If a sales and use tax is imposed by a city under this section,
16 but is not imposed by the county in which that city is located, the
17 state treasurer shall distribute all moneys collected pursuant to this
18 section to that city.

19 (c) If a county and a city located within the same county impose a
20 sales and use tax under this section, then the state treasurer shall
21 distribute all moneys collected thereunder in accordance with (a) of
22 this subsection.

23 (4) Moneys received from any tax imposed under this section shall
24 be expended exclusively for criminal justice purposes and shall not be
25 used to replace or supplant existing funding. Criminal justice
26 purposes are defined as activities that substantially assist the
27 criminal justice system, which may include circumstances where
28 ancillary benefit to the civil justice system occurs, and which
29 includes domestic violence services such as those provided by domestic
30 violence programs, community advocates, and legal advocates, as defined
31 in RCW 70.123.020. Existing funding for purposes of this subsection is
32 defined as calendar year 1989 actual operating expenditures for
33 criminal justice purposes. Calendar year 1989 actual operating
34 expenditures for criminal justice purposes exclude the following:
35 Expenditures for extraordinary events not likely to reoccur, changes in
36 contract provisions for criminal justice services, beyond the control
37 of the local jurisdiction receiving the services, and major
38 nonrecurring capital expenditures.

1 (5) In the expenditure of funds for criminal justice purposes as
2 provided in this section, cities and counties, or any combination
3 thereof, are expressly authorized to participate in agreements,
4 pursuant to chapter 39.34 RCW, to jointly expend funds for criminal
5 justice purposes of mutual benefit. Such criminal justice purposes of
6 mutual benefit include, but are not limited to, the construction,
7 improvement, and expansion of jails, court facilities, and juvenile
8 justice facilities.

9 **Sec. 2.** RCW 82.14.350 and 1995 2nd sp.s. c 10 s 1 are each amended
10 to read as follows:

11 (1) A county legislative authority in a county with a population of
12 less than one million may submit an authorizing proposition to the
13 county voters, and if the proposition is approved by a majority of
14 persons voting, fix and impose a sales and use tax in accordance with
15 the terms of this chapter for the purposes designated in subsection
16 ~~((+3))~~ (4) of this section. A city legislative authority may submit
17 an authorizing proposition to the city voters, and if the proposition
18 is approved by a majority of persons voting, fix and impose a sales and
19 use tax in accordance with the terms of this chapter for the purposes
20 designated in subsection (3) of this section. Counties and cities may
21 separately and independently fix and impose a sales and use tax
22 according to this section.

23 (2) The tax authorized in this section shall be in addition to any
24 other taxes authorized by law and shall be collected from those persons
25 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
26 the occurrence of any taxable event within either or both the county
27 and city. The rate of tax shall equal one-tenth of one percent of the
28 selling price in the case of a sales tax, or value of the article used,
29 in the case of a use tax. In a city that has separately imposed the
30 tax authorized by this section, if the county in which the city is
31 located has also separately imposed the tax, the combined total sales
32 and use tax imposed under this section shall equal two-tenths of one
33 percent of the selling price in the case of a sales tax, or value of
34 the article used, in the case of a use tax.

35 (3) All moneys collected under a tax imposed under this section by
36 a city shall be distributed by the state treasurer to that city. All
37 moneys collected under a tax imposed under this section by a county
38 shall be distributed by the state treasurer to that county.

1 (4) Moneys received from any tax imposed under this section shall
2 be used solely for the purpose of providing funds for costs associated
3 with financing, design, acquisition, construction, equipping,
4 operating, maintaining, remodeling, repairing, reequipping, and
5 improvement of any combination of juvenile detention facilities
6 (~~and~~), jails, and courts.

7 (~~(4)~~) (5) Counties and cities are authorized to develop joint
8 ventures to colocate juvenile detention facilities and to colocate
9 jails.

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