
SENATE BILL 6094

State of Washington

52nd Legislature

1992 Regular Session

By Senator Anderson

Read first time 01/15/92. Referred to Committee on Law & Justice.

1 AN ACT Relating to sales and use taxes for criminal justice
2 purposes; and reenacting 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 1991 c 311 s 5 and 1991 c 301 s 16 are
5 each reenacted and amended to read as follows:

6 The legislative authority of any county with a population of two
7 hundred thousand or more, any county with a population of one hundred
8 twenty thousand or more that borders a foreign country, any county
9 located east of the crest of the Cascade mountains with a population of
10 one hundred fifty thousand or more, and any other county with a
11 population of one hundred fifty thousand or more that has had its
12 population increase by at least twenty-four percent during the
13 preceding nine years, as certified by the office of financial
14 management for the first day of April of each year, may and, if

1 requested by resolution of the governing bodies of cities in the county
2 with an aggregate population equal to or greater than fifty percent of
3 the total population of the county, as last determined by the office of
4 financial management, shall submit an authorizing proposition to the
5 voters of the county and if approved by a majority of persons voting,
6 fix and impose a sales and use tax in accordance with the terms of this
7 chapter.

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

15 When distributing moneys collected under this section, the state
16 treasurer shall distribute ten percent of the moneys to the county in
17 which the tax was collected. The remainder of the moneys collected
18 under this section shall be distributed to the county and the cities
19 within the county ratably based on population as last determined by the
20 office of financial management. In making the distribution based on
21 population, the county shall receive that proportion that the
22 unincorporated population of the county bears to the total population
23 of the county and each city shall receive that proportion that the city
24 incorporated population bears to the total county population.

25 Moneys received from any tax imposed under this section shall be
26 expended exclusively for criminal justice purposes and shall not be
27 used to replace or supplant existing funding. Criminal justice
28 purposes are defined as activities that substantially assist the
29 criminal justice system, which may include circumstances where
30 ancillary benefit to the civil justice system occurs. Existing funding

1 for purposes of this subsection is defined as calendar year 1989 actual
2 operating expenditures for criminal justice purposes. Calendar year
3 1989 actual operating expenditures for criminal justice purposes
4 exclude the following: Expenditures for extraordinary events not
5 likely to reoccur, changes in contract provisions for criminal justice
6 services, beyond the control of the local jurisdiction receiving the
7 services, and major nonrecurring capital expenditures. Moneys received
8 by the county and the cities within the county from any tax imposed
9 under this section may be expended for domestic violence community
10 advocates, as defined in RCW 70.123.020, if, prior to July 28, 1991,
11 and prior to approval of the voters, the legislative authority of the
12 county, which submitted an authorizing proposition to the voters of the
13 county, adopted by ordinance a financial plan that included expenditure
14 of a portion of the moneys received for domestic violence community
15 advocates.

16 The ballot title of any proposition authorizing a tax under this
17 section shall clearly state the specific criminal justice purposes for
18 which the tax will be used, and the tax shall only be used for the
19 specified purposes.

20 This section expires January 1, 1994.