S-5318.1

SUBSTITUTE SENATE BILL 6791

State of Washington60th Legislature2008 Regular SessionBy Senate Human Services & Corrections (originally sponsored by
Senators Hargrove, Stevens, and Marr)

READ FIRST TIME 02/08/08.

AN ACT Relating to clarifying permitted uses of moneys currently collected under the county legislative authority sales and use tax for chemical dependency or mental health treatment programs and services or therapeutic courts; amending RCW 82.14.460; and creating a new section.

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

6 <u>NEW SECTION.</u> Sec. 1. The legislature finds it necessary to 7 clarify the original intent regarding eligible expenditures of the 8 sales and use tax provided in RCW 82.14.460. The legislature intended 9 that upon the original effective date of RCW 82.14.460, the moneys 10 collected under RCW 82.14.460 would be permitted to be used for the 11 purposes as provided in RCW 82.14.460 as clarified by section 2 of this 12 act.

13 Sec. 2. RCW 82.14.460 and 2005 c 504 s 804 are each amended to 14 read as follows:

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

17 (2) The tax authorized in this section shall be in addition to any18 other taxes authorized by law and shall be collected from those persons

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who are taxable by the state under chapters 82.08 and 82.12 RCW upon 1 2 the occurrence of any taxable event within the county. The rate of tax shall equal one-tenth of one percent of the selling price in the case 3 of a sales tax, or value of the article used, in the case of a use tax. 4 (3) Moneys collected under this section shall be used solely for 5 the purpose of providing for the operation or delivery of new or б 7 expanded chemical dependency or mental health treatment programs and 8 services and for the operation or delivery of new or expanded therapeutic court programs and services. For the purposes of this 9 section, "programs and services" includes, but is not limited to, 10 treatment services, case management, and housing that are a component 11 12 of a coordinated chemical dependency or mental health treatment program 13 or service.

14 <u>(4)</u> Moneys collected under this section shall not be used to 15 supplant existing funding for these purposes, provided that nothing in 16 this section shall be interpreted to prohibit the use of moneys 17 collected under this section for the replacement of lapsed federal 18 funding previously provided for the operation or delivery of services 19 and programs as provided in this section.

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