

SHB 3179 - H AMD TO H AMD (H-5231.2/10) 1221
By Representative Alexander

NOT ADOPTED 02/16/2010

1 Strike everything after page 1, line 2 of the amendment, and insert
2 the following:

3 "Sec. 1. RCW 82.14.450 and 2009 c 551 s 1 are each amended to read
4 as follows:

5 (1) A county legislative authority may submit an authorizing
6 proposition to the county voters at a primary or general election and,
7 if the proposition is approved by a majority of persons voting, impose
8 a sales and use tax in accordance with the terms of this chapter. The
9 title of each ballot measure must clearly state the purposes for which
10 the proposed sales and use tax will be used. (~~Funds raised under this
11 tax shall not supplant existing funds used for these purposes, except
12 as follows: Up to one hundred percent may be used to supplant existing
13 funding in calendar year 2010; up to eighty percent may be used to
14 supplant existing funding in calendar year 2011; up to sixty percent
15 may be used to supplant existing funding in calendar year 2012; up to
16 forty percent may be used to supplant existing funding in calendar year
17 2013; and up to twenty percent may be used to supplant existing funding
18 in calendar year 2014. For purposes of this subsection, existing funds
19 means the actual operating expenditures for the calendar year in which
20 the ballot measure is approved by voters. Actual operating
21 expenditures excludes lost federal funds, lost or expired state grants
22 or loans, extraordinary events not likely to reoccur, changes in
23 contract provisions beyond the control of the county or city receiving
24 the services, and major nonrecurring capital expenditures.)) The rate
25 of tax under this section may not exceed three-tenths of one percent of
26 the selling price in the case of a sales tax, or value of the article
27 used, in the case of a use tax.~~

28 (2) The tax authorized in this section is in addition to any other
29 taxes authorized by law and must be collected from those persons who

1 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
2 occurrence of any taxable event within the county.

3 (3) The retail sale or use of motor vehicles, and the lease of
4 motor vehicles for up to the first thirty-six months of the lease, are
5 exempt from tax imposed under this section.

6 (4) One-third of all money received under this section must be used
7 solely for criminal justice purposes, fire protection purposes, or
8 both. For the purposes of this subsection, "criminal justice purposes"
9 has the same meaning as provided in RCW 82.14.340.

10 (5) Money received under this section must be shared between the
11 county and the cities as follows: Sixty percent must be retained by
12 the county and forty percent must be distributed on a per capita basis
13 to cities in the county.

14 **Sec. 2.** RCW 82.14.460 and 2009 c 551 s 2 are each amended to read
15 as follows:

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

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

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

33 (~~(4) All moneys collected under this section must be used solely~~
34 ~~for the purpose of providing new or expanded programs and services as~~
35 ~~provided in this section, except a portion of moneys collected under~~
36 ~~this section may be used to supplant existing funding for these~~
37 ~~purposes in any county as follows: Up to fifty percent may be used to~~

1 ~~supplant existing funding in calendar year 2010; up to forty percent~~
2 ~~may be used to supplant existing funding in calendar year 2011; up to~~
3 ~~thirty percent may be used to supplant existing funding in calendar~~
4 ~~year 2012; up to twenty percent may be used to supplant existing~~
5 ~~funding in calendar year 2013; and up to ten percent may be used to~~
6 ~~supplant existing funding in calendar year 2014.~~

7 ~~(5) Nothing in this section may be interpreted to prohibit the use~~
8 ~~of moneys collected under this section for the replacement of lapsed~~
9 ~~federal funding previously provided for the operation or delivery of~~
10 ~~services and programs as provided in this section.))~~

11 **Sec. 3.** RCW 82.14.340 and 1995 c 309 s 1 are each amended to read
12 as follows:

13 (1) The legislative authority of any county may fix and impose a
14 sales and use tax in accordance with the terms of this chapter,
15 provided that such sales and use tax is subject to repeal by
16 referendum, using the procedures provided in RCW 82.14.036. The
17 referendum procedure provided in RCW 82.14.036 is the exclusive method
18 for subjecting any county sales and use tax ordinance or resolution to
19 a referendum vote.

20 (2) The tax authorized in this section shall be in addition to any
21 other taxes authorized by law and shall be collected from those persons
22 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW
23 upon the occurrence of any taxable event within such county. The rate
24 of tax shall equal one-tenth of one percent of the selling price (in
25 the case of a sales tax) or value of the article used (in the case of
26 a use tax).

27 (3) When distributing moneys collected under this section, the
28 state treasurer shall distribute ten percent of the moneys to the
29 county in which the tax was collected. The remainder of the moneys
30 collected under this section shall be distributed to the county and the
31 cities within the county ratably based on population as last determined
32 by the office of financial management. In making the distribution
33 based on population, the county shall receive that proportion that the
34 unincorporated population of the county bears to the total population
35 of the county and each city shall receive that proportion that the city
36 incorporated population bears to the total county population.

1 (4) Moneys received from any tax imposed under this section shall
2 be expended (~~exclusively~~) for criminal justice purposes (~~and shall~~
3 ~~not be used to replace or supplant existing funding~~). Criminal
4 justice purposes are defined as activities that substantially assist
5 the criminal justice system, which may include circumstances where
6 ancillary benefit to the civil justice system occurs, and which
7 include(~~s~~) domestic violence services such as those provided by
8 domestic violence programs, community advocates, and legal advocates,
9 as defined in RCW 70.123.020. (~~Existing funding for purposes of this~~
10 ~~subsection is defined as calendar year 1989 actual operating~~
11 ~~expenditures for criminal justice purposes. Calendar year 1989 actual~~
12 ~~operating expenditures for criminal justice purposes exclude the~~
13 ~~following: Expenditures for extraordinary events not likely to~~
14 ~~reoccur, changes in contract provisions for criminal justice services,~~
15 ~~beyond the control of the local jurisdiction receiving the services,~~
16 ~~and major nonrecurring capital expenditures.~~)

17 (5) In the expenditure of funds for criminal justice purposes as
18 provided in this section, cities and counties, or any combination
19 thereof, are expressly authorized to participate in agreements,
20 pursuant to chapter 39.34 RCW, to jointly expend funds for criminal
21 justice purposes of mutual benefit. Such criminal justice purposes of
22 mutual benefit include, but are not limited to, the construction,
23 improvement, and expansion of jails, court facilities, and juvenile
24 justice facilities.

25 NEW SECTION. **Sec. 4.** 2009 c 551 s 12 (uncodified) is hereby
26 repealed."

27 Correct the title.

EFFECT: Strikes the striking amendment and adds provisions
eliminating the nonsupplant language in the public safety, mental
health, and criminal justice sales and use taxes.

--- END ---