

SENATE BILL REPORT

SB 5841

As of February 21, 2022

Title: An act relating to incentivizing cities and counties to increase employment of commissioned law enforcement officers.

Brief Description: Incentivizing cities and counties to increase employment of commissioned law enforcement officers.

Sponsors: Senators Holy, Braun, Brown, Dozier, Fortunato, Gildon, Hawkins, Honeyford, King, McCune, Muzzall, Padden, Rivers, Schoesler, Sefzik, Sheldon, Short, Wagoner, Warnick, Wilson, J. and Wilson, L..

Brief History:

Committee Activity: Law & Justice: 1/27/22 [w/oRec-WM].
Ways & Means: 2/22/22.

Brief Summary of Bill

- Authorizes cities and counties to impose a sales and use tax at a rate of 0.10 percent for employing additional commissioned law enforcement officers and funding criminal justice purposes.
- Eliminates the 25 percent cost-sharing requirement by the Criminal Justice Training Commission (CJTC) for law enforcement training.
- Requires the CJTC to provide up to 25 basic law enforcement training classes per fiscal year beginning in fiscal year 2023.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Jeffrey Mitchell (786-7438)

Background: Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. A retail sale is a sale to the final

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consumer or end user of the property, digital product, or service. If retail sales taxes were not collected when the user acquired the property, digital products, or services, then use taxes apply to the value of property, digital product, or service when used in this state. The state, most cities, and all counties levy retail sales and use taxes.

Local governments can levy a number of local sales and use taxes that are designated for certain uses. Local sales and use tax rates vary from 0.5 percent to 3.8 percent, depending on the location. Local sales and use taxes are collected by the Department of Revenue and distributed monthly. Some local sales and use taxes are credited against the state sales and use tax resulting in no overall rate increase by the consumer.

The Federal Bureau of Investigation, Criminal Justice Information Services Division, collects data through the Uniform Crime Reporting (UCR) program. The UCR is a nationwide, cooperative statistical effort encompassing over 18,000 law enforcement agencies who voluntarily report data including police employee data.

The Washington State Criminal Justice Training Commission (CJTC) was created in 1974 to establish standards and provide training to criminal justice professionals, including peace officers, local corrections officers and to certify, and when necessary decertify, peace officers. The CJTC facilitates the Basic Law Enforcement Academy (BLEA), which is Washington's mandated training academy for all city and county entry-level peace officers in the state. State law mandates 25 percent, plus ammunition, as a cost share for the BLEA. Agencies are billed post the first day of class and payment is expected prior to attendees graduation.

Summary of Bill: Law Enforcement Sale and use tax. Cities and counties may impose a sales and use tax at a rate of 0.10 percent. If both a county and a city within that county impose a sales and use tax under this bill, the city sales and use tax must be credited against the county tax. This tax is in addition to any other taxes authorized by law and is credited against the state sales and use tax.

The Department of Revenue must perform the collection of such taxes on behalf of the county or city at no cost to the county or city and must remit the tax to the jurisdiction.

All money received through this tax must be used solely for employing additional commissioned law enforcement officers unless the local commissioned rate per 1,000 population is greater than the national commissioned rater per 1,000 population, in which case, the city or county may use money received for criminal justice purposes.

Local commissioned rate per 1,000 population means the total full-time commissioned law enforcement officers of the city or county, divided by the population, and multiplied by 1,000.

Criminal Justice Training Commission. Beginning in fiscal year 2023, the CJTC must provide up to 25 basic law enforcement training classes each fiscal year. The CJTC may

adjust class size, but may not institute a wait list until 25 classes have been offered. The requirement that local agencies pay the CJTC 25 percent of the cost to train their personnel while attending the BLEA is eliminated.

Appropriation: None.

Fiscal Note: Available.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.