
HOUSE BILL 2472

State of Washington

68th Legislature

2024 Regular Session

By Representatives Hutchins, Nance, Couture, Griffey, Simmons, Caldier, Chambers, and Cheney

Read first time 01/24/24. Referred to Committee on Appropriations.

1 AN ACT Relating to providing state matching funds for programs
2 supported by the county sales and use tax for chemical dependency,
3 mental health treatment, and therapeutic courts; amending RCW
4 82.14.460; and creating a new section.

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

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that Washington
7 state counties and cities face significant challenges related to the
8 opioid pandemic and rising rates of mental health disorders,
9 substance use disorders, and homelessness.

10 (2) It is the intent of the legislature in enacting this act to
11 increase local behavioral health treatment resources by providing
12 matching funds to local governments for programs supported by the
13 county sales and use tax for chemical dependency, mental health, and
14 therapeutic courts.

15 **Sec. 2.** RCW 82.14.460 and 2023 c 101 s 1 are each amended to
16 read as follows:

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

1 (b) If a county with a population over eight hundred thousand has
2 not imposed the tax authorized under this subsection by January 1,
3 2011, any city with a population over thirty thousand located in that
4 county may authorize, fix, and impose the sales and use tax in
5 accordance with the terms of this chapter. The county must provide a
6 credit against its tax for the full amount of tax imposed under this
7 subsection (1)(b) by any city located in that county if the county
8 imposes the tax after January 1, 2011.

9 (2) The tax authorized in this section is in addition to any
10 other taxes authorized by law and must be collected from those
11 persons who are taxable by the state under chapters 82.08 and 82.12
12 RCW upon the occurrence of any taxable event within the county for a
13 county's tax and within a city for a city's tax. The rate of tax
14 equals one-tenth of one percent of the selling price in the case of a
15 sales tax, or value of the article used, in the case of a use tax.

16 (3) Moneys collected under this section must be used solely for
17 the purpose of providing for the operation or delivery of chemical
18 dependency or mental health treatment programs and services and for
19 the operation or delivery of therapeutic court programs and services.
20 Moneys collected by cities and counties under this section may also
21 be used for modifications to existing facilities to address health
22 and safety needs necessary for the provision, operation, or delivery
23 of chemical dependency or mental health treatment programs or
24 services otherwise funded with moneys collected in this section. For
25 the purposes of this section, "programs and services" includes, but
26 is not limited to, treatment services, case management,
27 transportation, and housing that are a component of a coordinated
28 chemical dependency or mental health treatment program or service.
29 Every county that authorizes the tax provided in this section shall,
30 and every other county may, establish and operate a therapeutic court
31 component for dependency proceedings designed to be effective for the
32 court's size, location, and resources.

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 as follows:

36 (a) For a county with a population larger than twenty-five
37 thousand or a city with a population over thirty thousand, which
38 initially imposed the tax authorized under this section prior to
39 January 1, 2012, a portion of moneys collected under this section may
40 be used to supplant existing funding for these purposes as follows:

1 Up to fifty percent may be used to supplant existing funding in
2 calendar years 2011-2012; up to forty percent may be used to supplant
3 existing funding in calendar year 2013; up to thirty percent may be
4 used to supplant existing funding in calendar year 2014; up to twenty
5 percent may be used to supplant existing funding in calendar year
6 2015; and up to ten percent may be used to supplant existing funding
7 in calendar year 2016;

8 (b) For a county with a population larger than twenty-five
9 thousand or a city with a population over thirty thousand, which
10 initially imposes the tax authorized under this section after
11 December 31, 2011, a portion of moneys collected under this section
12 may be used to supplant existing funding for these purposes as
13 follows: Up to fifty percent may be used to supplant existing funding
14 for up to the first three calendar years following adoption; and up
15 to twenty-five percent may be used to supplant existing funding for
16 the fourth and fifth years after adoption;

17 (c) For a county with a population of less than twenty-five
18 thousand, a portion of moneys collected under this section may be
19 used to supplant existing funding for these purposes as follows: Up
20 to eighty percent may be used to supplant existing funding in
21 calendar years 2011-2012; up to sixty percent may be used to supplant
22 existing funding in calendar year 2013; up to forty percent may be
23 used to supplant existing funding in calendar year 2014; up to twenty
24 percent may be used to supplant existing funding in calendar year
25 2015; and up to ten percent may be used to supplant existing funding
26 in calendar year 2016; and

27 (d) Notwithstanding (a) through (c) of this subsection, moneys
28 collected under this section may be used to support the cost of the
29 judicial officer and support staff of a therapeutic court.

30 (5) Nothing in this section may be interpreted to prohibit the
31 use of moneys collected under this section for the replacement of
32 lapsed federal funding previously provided for the operation or
33 delivery of services and programs as provided in this section.

34 (6)(a) Subject to the limits in (b) of this section (6), the
35 state must provide matching funds, on an equal basis, to the funds
36 received by counties and cities under this section.

37 (b) If enactment of a sales and use tax under this section at a
38 rate of 0.1 percent at the county level would generate revenues in
39 excess of \$75,000,000, matching funds may not be provided for a
40 county, or for cities within such a county.

1 (7) Each year, the department must calculate the amount of tax
2 collected by a county or city pursuant to this section that is
3 eligible for the state match in subsection (6) of this section for
4 the prior calendar year.

5 (8) At least 30 days prior to the start of each fiscal year, the
6 department shall notify the treasurer of the amount of moneys that
7 must be transferred to each county and city from the state general
8 fund pursuant to subsection (7) of this section.

9 (9) Beginning July 1, 2024, at the beginning of each fiscal year,
10 the treasurer shall transfer the amount specified by the department
11 in subsection (8) of this section from the state general fund to the
12 appropriate counties.

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