
SENATE BILL 6076

State of Washington

68th Legislature

2024 Regular Session

By Senators Keiser, Lovick, and Van De Wege

Read first time 01/09/24. Referred to Committee on Ways & Means.

1 AN ACT Relating to granting local taxing authority to fund
2 criminal justice; amending RCW 82.14.450 and 82.14.340; and declaring
3 an emergency.

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

5 **Sec. 1.** RCW 82.14.450 and 2021 c 296 s 6 are each amended to
6 read as follows:

7 (1) (a) A county legislative authority may submit an authorizing
8 proposition to the county voters at a primary or general election
9 and, if the proposition is approved by a majority of persons voting,
10 impose a sales and use tax in accordance with the terms of this
11 chapter. The title of each ballot measure must clearly state the
12 purposes for which the proposed sales and use tax will be used. The
13 rate of tax under this section may not exceed (~~three-tenths of one~~)
14 0.3 percent of the selling price in the case of a sales tax, or value
15 of the article used, in the case of a use tax.

16 (b) Until January 1, 2027, a county legislative authority may by
17 ordinance impose the tax provided under (a) of this subsection.

18 (c) If a county does not impose the 0.3 percent rate of tax in
19 part or in full as provided under this section by July 1, 2024, a
20 city legislative authority may, until January 1, 2027, impose by

1 ordinance the remainder or the full rate of the sales and use tax in
2 accordance with this section.

3 (d) The combined total rate of the tax authorized under (b) and
4 (c) of this subsection (1) may not exceed 0.3 percent.

5 (2)(a) A city legislative authority may submit an authorizing
6 proposition to the city voters at a primary or general election and,
7 if the proposition is approved by a majority of persons voting,
8 impose a sales and use tax in accordance with the terms of this
9 chapter. The title of each ballot measure must clearly state the
10 purposes for which the proposed sales and use tax will be used. The
11 rate of tax under this subsection may not exceed (~~(one-tenth of one)~~)
12 0.1 percent of the selling price in the case of a sales tax, or value
13 of the article used, in the case of a use tax. (~~(A city may not begin~~
14 ~~imposing a tax approved by the voters under this subsection prior to~~
15 ~~January 1, 2011.)~~)

16 (b) If a county adopts an ordinance or resolution to submit a
17 ballot proposition to the voters to impose the sales and use tax
18 under subsection (1) of this section prior to a city within the
19 county adopting an ordinance or resolution to submit a ballot
20 proposition to the voters to impose the tax under this subsection,
21 the rate of tax by the city under this subsection may not exceed an
22 amount that would cause the total county and city tax rate under this
23 section to exceed three-tenths of one percent. This subsection (2)(b)
24 also applies if the county and city adopt an ordinance or resolution
25 to impose sales and use taxes under this section on the same date.

26 (c) If the city adopts an ordinance or resolution to submit a
27 ballot proposition to the voters to impose the sales and use tax
28 under this subsection prior to the county in which the city is
29 located, the county must provide a credit against its tax under
30 subsection (1) of this section for the city tax under this subsection
31 to the extent the total county and city tax rate under this section
32 would exceed three-tenths of one percent.

33 (3) The tax authorized in this section is in addition to any
34 other taxes authorized by law and must be collected from those
35 persons who are taxable by the state under chapters 82.08 and 82.12
36 RCW upon the occurrence of any taxable event within the county.

37 (4) The retail sale or use of motor vehicles, and the lease of
38 motor vehicles for up to the first (~~(thirty-six)~~) 36 months of the
39 lease, are exempt from tax imposed under this section.

1 (5) (~~One-third~~) (a) If the tax authorized under this section is
2 adopted by approval of an authorizing proposition by voters, one-
3 third of all money received under this section must be used solely
4 for criminal justice purposes, fire protection purposes, or both.
5 ~~((For the purposes of this subsection, "criminal justice purposes"~~
6 ~~has the same meaning as provided in RCW 82.14.340, except that from~~
7 ~~May 13, 2021, through December 31, 2023, "criminal justice purposes"~~
8 ~~includes local government programs which have a reasonable~~
9 ~~relationship to reducing the numbers of people interacting with the~~
10 ~~criminal justice system including, but not limited to, reducing~~
11 ~~homelessness or improving behavioral health.))~~

12 (b) If the tax authorized under this section is imposed by
13 ordinance, all money received under this section must be used for
14 criminal justice purposes. The total amount of funding a county or
15 city allocates to criminal justice purposes must be more than
16 previously allocated for criminal justice purposes prior to the
17 imposition of the tax under this section.

18 (6) Money received by a county under subsection (1) of this
19 section must be shared between the county and the cities as follows:
20 60 percent must be retained by the county and 40 percent must be
21 distributed on a per capita basis to cities in the county.

22 (7) Tax proceeds received by a city imposing a tax under this
23 section must be shared between the county and city as follows: 15
24 percent must be distributed to the county and 85 percent is retained
25 by the city.

26 **Sec. 2.** RCW 82.14.340 and 2021 c 296 s 5 are each amended to
27 read as follows:

28 (1) The legislative authority of any county may fix and impose a
29 sales and use tax in accordance with the terms of this chapter,
30 provided that such sales and use tax is subject to repeal by
31 referendum, using the procedures provided in RCW 82.14.036. The
32 referendum procedure provided in RCW 82.14.036 is the exclusive
33 method for subjecting any county sales and use tax ordinance or
34 resolution to a referendum vote.

35 (2) The tax authorized in this section is in addition to any
36 other taxes authorized by law and must be collected from those
37 persons who are taxable by the state pursuant to chapters 82.08 and
38 82.12 RCW upon the occurrence of any taxable event within such
39 county. The rate of tax equals one-tenth of one percent of the

1 selling price (in the case of a sales tax) or value of the article
2 used (in the case of a use tax).

3 (3) When distributing moneys collected under this section, the
4 state treasurer must distribute 10 percent of the moneys to the
5 county in which the tax was collected. The remainder of the moneys
6 collected under this section must be distributed to the county and
7 the cities within the county ratably based on population as last
8 determined by the office of financial management. In making the
9 distribution based on population, the county must receive that
10 proportion that the unincorporated population of the county bears to
11 the total population of the county and each city must receive that
12 proportion that the city incorporated population bears to the total
13 county population.

14 (4) Moneys received from any tax imposed under this section must
15 be expended for criminal justice purposes. Criminal justice purposes
16 are defined as activities that substantially assist the criminal
17 justice system, (~~which may include~~) including coresponder and
18 diversion treatment services and circumstances where ancillary
19 benefit to the civil justice system occurs, and which includes
20 domestic violence services such as those provided by domestic
21 violence programs, community advocates, and legal advocates, as
22 defined in RCW 70.123.020. After May 13, 2021, through December 31,
23 2023, criminal justice purposes includes local government programs
24 which have a reasonable relationship to reducing the numbers of
25 people interacting with the criminal justice system including, but
26 not limited to, reducing homelessness or improving behavioral health.

27 (5) In the expenditure of funds for criminal justice purposes as
28 provided in this section, cities and counties, or any combination
29 thereof, are expressly authorized to participate in agreements,
30 pursuant to chapter 39.34 RCW, to jointly expend funds for criminal
31 justice purposes of mutual benefit. Such criminal justice purposes of
32 mutual benefit include, but are not limited to, the construction,
33 improvement, and expansion of jails, court facilities, juvenile
34 justice facilities, and services with ancillary benefits to the civil
35 justice system.

36 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
37 preservation of the public peace, health, or safety, or support of

1 the state government and its existing public institutions, and takes
2 effect immediately.

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