

SENATE BILL REPORT

SB 5285

As of January 27, 2025

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, Lovick, Wilson, J., Warnick, Chapman, Dozier, Fortunato, Lias and Riccelli.

Brief History:

Committee Activity: Local Government: 1/27/25.

Brief Summary of Bill

- Grants authority to cities and counties to impose a 0.10 percent sales and use tax, credited against the state sales and use tax, for employing additional commissioned law enforcement officers.
- Requires the Criminal Justice Training Commission to provide at least 27 Basic Law Enforcement Training (BLET) classes beginning in fiscal year 2026, and at least 28 BLET classes each fiscal year beginning in 2027.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Staff: Rohan Bhattacharjee (786-7534)

Background: Retail Sales and Use Tax. Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. If retail sales taxes were not collected when the user acquired the property, digital products, or

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services, then use taxes apply. 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 designated for certain uses. Local sales and use tax rates vary from 0.5 percent to 4.1 percent, depending on the location. Local sales and use taxes are collected by the Department of Revenue (DOR). Some local sales and use taxes are credited against the state sales and use tax resulting in no overall rate increase to the consumer.

Criminal Justice Training Commission. The Criminal Justice Training Commission (CJTC) provides Basic Law Enforcement Training (BLET), which is Washington's mandated training for all city and county entry-level peace officers in the state. The CJTC provides the necessary facilities, supplies, materials, board, and room for noncommuting attendees for seven days per week to complete the BLET.

For fiscal years 2017 to 2024, county, city, or state law enforcement agencies were required to reimburse CJTC 25 percent of the cost of training its personnel. Limited authority Washington law enforcement agencies are required to reimburse CJTC for the full cost of training their personnel.

Summary of Bill: Law Enforcement Sales and Use Tax. Cities and counties may impose a 0.10 percent sales and use tax credited against the state sales and use tax, which must be used solely for employing additional commissioned law enforcement officers.

If both a county and a city within that county impose this sales and use tax, the city sales and use tax must be credited against the county tax. DOR must collect this sales and use tax at no cost to the county or city and remit the tax to the county or city. If the local commissioned rate of law enforcement officers per 1000 population is greater than the national commissioned rate per 1000 population, the city or county may use this revenue for criminal justice purposes for that year.

Criminal justice purposes are activities that substantially assist the criminal justice system or provide ancillary benefit to the civil justice system, including services like domestic violence programs, community advocates, and legal advocates. Until December 31, 2026, criminal justice purposes includes local government programs that have a reasonable relationship to reducing the number of people interacting with the criminal justice system including, but not limited to, reducing homelessness and improving behavioral health.

Criminal Justice Training Commission. The CJTC must provide at least 27 BLET classes beginning in fiscal year 2026. Starting in fiscal year 2027, the CJTC must provide at least 28 BLET classes each fiscal year.

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.