
SENATE BILL 5696

State of Washington

69th Legislature

2025 Regular Session

By Senator King

1 AN ACT Relating to the sales and use tax supporting chemical
2 dependency and mental health treatment programs; amending RCW
3 82.14.460; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that the operation
6 or delivery of chemical dependency or mental health treatment
7 programs and services and the operation or delivery of therapeutic
8 court programs and services are part of local government public
9 safety programs. New construction of facilities as well as
10 modification of existing structures is part of that provision. The
11 legislature finds a need to be clear that both strategies are
12 acceptable within this chapter.

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

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

18 (b) If a county with a population over eight hundred thousand has
19 not imposed the tax authorized under this subsection by January 1,
20 2011, any city with a population over thirty thousand located in that

1 county may authorize, fix, and impose the sales and use tax in
2 accordance with the terms of this chapter. The county must provide a
3 credit against its tax for the full amount of tax imposed under this
4 subsection (1)(b) by any city located in that county if the county
5 imposes the tax after January 1, 2011.

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

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

31 (4) All moneys collected under this section must be used solely
32 for the purpose of providing new or expanded programs and services as
33 provided in this section, except as follows:

34 (a) For a county with a population larger than twenty-five
35 thousand or a city with a population over thirty thousand, which
36 initially imposed the tax authorized under this section prior to
37 January 1, 2012, a portion of moneys collected under this section may
38 be used to supplant existing funding for these purposes as follows:
39 Up to fifty percent may be used to supplant existing funding in
40 calendar years 2011-2012; up to forty percent may be used to supplant

1 existing funding in calendar year 2013; up to thirty percent may be
2 used to supplant existing funding in calendar year 2014; up to twenty
3 percent may be used to supplant existing funding in calendar year
4 2015; and up to ten percent may be used to supplant existing funding
5 in calendar year 2016;

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

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

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

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

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