

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 24-047

PROVIDING FOR SUBMISSION TO THE QUALIFIED VOTERS OF THE COUNTY A PROPOSITION AUTHORIZING A LOCAL SALES AND USE TAX OF TWO TENTHS OF ONE PERCENT FOR PUBLIC SAFETY, HEALTH, AND CRIMINAL JUSTICE PURPOSES FOCUSED ON REDUCING VIOLENT CRIME AND THE IMPACTS OF THE DRUG EPIDEMIC AND ADOPTING A NEW CHAPTER 4.140 SCC

WHEREAS, the Snohomish County Council has determined that the safety, health, and welfare of the residents and businesses of Snohomish County require that the county and the cities within the county provide an adequate level of criminal justice, public safety, and health services; and

WHEREAS, the Snohomish County Council has determined that it is vital to ensure accountability for criminal conduct; and

WHEREAS, Snohomish County's population is expected to grow by 6.5 percent from 2022 through 2027; and

WHEREAS, the residents of Snohomish County have clearly indicated that criminal justice, public safety, and health services are critical priorities; and

WHEREAS, the Snohomish County Council has determined that additional criminal justice and law enforcement resources are needed to serve our growing population; and

WHEREAS, the need for inpatient and outpatient behavioral health services is projected to outpace population growth in Snohomish County through at least 2027; and

WHEREAS, the Snohomish County Council has determined that there is a critical need for increased behavioral health services and facilities; and

WHEREAS, the Snohomish Health District was integrated into Snohomish County effective December 31, 2022, and now operates as the Snohomish County Health Department; and

WHEREAS, evaluations of public health-led approaches to violence prevention and intervention show reductions in injuries, shootings, and deaths, as well as changes in attitudes and norms among those at risk of committing acts of violence; and

WHEREAS, the Snohomish County Council recognizes the opportunity to examine violence prevention and intervention from a public health perspective and implement recommendations across mandated County services; and

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3 WHEREAS, the Snohomish County Council has determined that the visual blight  
4 associated with crime and the drug epidemic—such as graffiti and derelict vehicles—is  
5 detrimental to local businesses and neighborhoods; and  
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7 WHEREAS, there is consensus among leaders throughout the county that the  
8 increasing cost of public safety, health, and criminal justice services within the county  
9 and the cities within Snohomish County cannot be addressed within current resources;  
10 and  
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12 WHEREAS, RCW 82.14.450 authorizes the county to impose an additional sales  
13 tax for criminal justice purposes and other authorized uses within the county, to be  
14 shared between the county and the cities within the county; and  
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16 WHEREAS, the intent of the Snohomish County Council is that the revenue from  
17 this additional sales tax be used by Snohomish County and the cities within the county  
18 for the purposes authorized by RCW 82.14.450; and  
19

20 WHEREAS, at least one third of the moneys collected under the proposed sales  
21 and use tax must be used for criminal justice purposes; and  
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23 WHEREAS, in order to provide funding to maintain criminal justice, public safety,  
24 and health services in Snohomish County and the cities within Snohomish County, it is  
25 deemed necessary and advisable for Snohomish County to impose an additional local  
26 sales and use tax of two tenths of one percent (0.2%) as authorized by RCW 82.14.450;  
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28 BE IT ORDAINED:  
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30 Section 1. Submittal to Voters. A ballot proposition shall be submitted to the  
31 qualified voters of the county pursuant to RCW 82.14.450 to authorize the county  
32 council to fix and impose a local sales and use tax of two tenths of one percent (0.2% --  
33 2 cents for every \$10) to provide funds to be used for public safety, health, and criminal  
34 justice purposes in accordance with new Chapter 4.140 SCC as set forth in section 4 of  
35 this ordinance.  
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37 Section 2. Election Authorization. At a special election hereby called by the  
38 county council to coincide with the general election to be held on November 5, 2024, a  
39 proposition in substantially the following form shall be submitted to the voters of  
40 Snohomish County:  
41

42 SNOHOMISH COUNTY, WASHINGTON  
43

44 PROPOSITION NUMBER 1  
45 PUBLIC SAFETY, HEALTH, AND CRIMINAL JUSTICE  
46 SALES AND USE TAX

The Snohomish County Council passed Ordinance No. 24-XXX concerning a public safety, health, criminal justice sales and use tax. This proposition would authorize the imposition of a county-wide sales and use tax, in addition to any other taxes authorized by law, of two tenths of one percent (0.2% -- 2 cents for every \$10) to be used for public safety, health, and criminal justice purposes, as authorized by RCW 82.14.450. Should this proposition be:

Approved ☐

Rejected ☐

Section 3. Auditor's Duties. The auditor-supervisor of elections shall cause notice of the proposed proposition to be published in accordance with the state constitution and general law and shall place the proposed proposition upon the ballot of the county-wide election held on November 5, 2024.

Section 4. Chapter 4.140 SCC Adopted.

If a sales and use tax is authorized by a majority of voters in the special election conducted pursuant to Section 2 of this ordinance, the following new chapter is added to Title 4 of the Snohomish County Code:

**Chapter 4.140**

**Public Safety, Health, and Criminal Justice  
Sales and Use Tax**

**Sections:**

- 4.140.010 Imposition of sales and use tax.**
- 4.140.020 Rate of tax imposed.**
- 4.140.030 Use of tax.**
- 4.140.040 Administration and collection.**
- 4.140.050 Effective date.**
- 4.140.900 Severability.**

4.140.010 Imposition of sales and use tax.

There is hereby imposed a sales and use tax, as authorized by RCW 82.14.450, upon every taxable event occurring within Snohomish County. The tax shall be imposed upon and collected from those persons from whom the state sales and use tax is collected pursuant to chapters 82.08 and 82.12 RCW. The sales and use tax imposed pursuant to this chapter shall be in addition to those sales and use taxes imposed under chapters 4.24 and 4.25 SCC.

1           4.140.020     Rate of tax imposed.

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3           The rate of tax imposed by SCC 4.140.010 shall be two-tenths of one percent of  
4 the selling price (in the case of sales tax) or value of the article used (in the case of the  
5 use tax).

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7           4.140.030     Use of tax.

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9           (1) Monies received from the tax imposed by SCC 4.140.010 shall be used for  
10 the purposes authorized by RCW 82.14.450. At least one-third of the revenue shall be  
11 used for criminal justice purposes. For the purposes of this section, "criminal justice  
12 purposes" has the same meaning as provided by RCW 82.14.340, and includes  
13 expenses for:

- 14  
15           (a) Law enforcement officers;  
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17           (b) Court system;  
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19           (c) Prosecuting attorney's office; and  
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21           (d) Public defense.

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23           (2) For the purposes of reducing violent crime and the impacts of the drug  
24 epidemic, the remaining monies may be used:

- 25  
26           (a) To fund behavioral health services and facilities; and  
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28           (b) To fund new or expand existing public safety services and programs,  
29 including those that address the visual blight associated with crime and  
30 the drug epidemic; and  
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32           (c) To fund personnel and programs regarding violence prevention and  
33 intervention; and  
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35           (d) To fund fire protection, ambulance, medical, and other emergency  
36 services as allowed by state law.

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38           (3) The monies received by the county from the tax imposed by SCC 4.140.010  
39 shall be shared between the county and the cities within the county as follows: sixty  
40 percent shall be retained by the county and forty percent shall be distributed on a per  
41 capita basis to the cities within the county.

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43           4.140.040     Administration and collection.

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45           The administration and collection of the tax imposed by this chapter shall be in  
46 accord with the provisions of chapters 82.08, 82.12, and 82.14 RCW, and subject to

1 such regulations, contracts, and inspections as are required by the department of  
2 revenue for the administration of such taxes.

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4 4.140.050 Effective date.

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6 This chapter shall take effect on January 1, 2025.

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8 4.140.900 Severability.

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10 If any provision of this chapter or its application to any person or circumstance is  
11 held invalid, the remainder of the chapter or the application of the provision to other  
12 persons or circumstances is not affected.

13  
14 Section 5. Notification of department of revenue.

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16 Upon certification of the results of the special election conducted pursuant to  
17 Section 2 of this ordinance, if the sales and use tax is authorized by a majority of voters,  
18 the executive shall immediately notify the state Department of Revenue of the county's  
19 imposition of the sales and use tax.

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21 PASSED this \_\_\_\_ day of \_\_\_\_\_, 2024.

22  
23 SNOHOMISH COUNTY COUNCIL  
24 Snohomish County, Washington

25  
26 \_\_\_\_\_  
27 Chairperson

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29 ATTEST:

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31 \_\_\_\_\_  
32 Deputy Clerk of the Council

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34 ( ) APPROVED  
35 ( ) EMERGENCY  
36 ( ) VETOED

37  
38 DATE: \_\_\_\_\_

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41 County Executive

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43 ATTEST:

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Deputy Prosecuting Attorney