

## RCW 82.14.345

### Sales and use tax for criminal justice purposes.

(1)(a) By June 30, 2028, the legislative authority of a qualified city or county may authorize, by resolution or ordinance, a sales and use tax in accordance with the terms of this chapter. The resolution or ordinance must include a finding that the city or county has met the requirements under (c) of this subsection.

(b) If a city or county legislative authority has not adopted a resolution or ordinance to impose the tax under (a) of this subsection by June 30, 2028, the city or county may submit an authorizing proposition to the city or county voters at a primary or general election, and if the proposition is approved by the majority of persons voting, impose the sales and use tax under this section.

(c) A qualified city or county may impose the tax authorized under this section only if the city or county meets the requirements to receive a grant under RCW 43.101.540. A city or county that has not issued and implemented policies and practices as required under RCW 43.101.540 (3) and (4) may not impose the tax authorized under this section.

(d) To establish that the city or county qualifies under (c) of this subsection, the city or county must submit documentation, in a form and manner prescribed by the criminal justice training commission, demonstrating the city or county meets the requirements of RCW 43.101.540. A city or county that wishes to impose the tax authorized under this section may submit documentation to the commission before the commission finalizes the form and manner of such submittals and may not be penalized for doing so. However, once the commission has established the form and manner of the submission, all cities and counties must make submissions as prescribed.

(i) If the commission, in consultation with the office of the attorney general, is unable to verify the submittal within 45 calendar days of receipt, the commission shall notify the city or county of any deficiencies.

(ii) The city or county may, at this time, and conditioned on the city or county submitting supplemental documentation rectifying the stated deficiencies, authorize the tax established under this section. The commission shall thereafter notify the city or county of any outstanding deficiencies within 45 calendar days of receipt of the supplemental documentation.

(iii) If the city or county has not rectified all deficiencies within 180 calendar days of its initial submittal under this section, as verified by the criminal justice training commission, the office of the state treasurer must withhold \$100,000 of the tax collected under this section each month until the month in which the city or county comes into compliance with the requirements of RCW 43.101.540 as verified by the criminal justice training commission.

(e) The tax authorized in this section is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such city or county.

(2) The rate of tax under this section equals 0.1 percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax.

(3) Moneys received from the tax imposed under this section must be expended for criminal justice purposes.

(4)(a) Cities and counties who impose the tax authorized under this section shall, within one calendar year of imposition of the tax and annually thereafter, make a report to either the association of Washington cities or the Washington state association of counties on how the moneys received from the tax were expended.

(b) By December 1, 2025, and annually thereafter, the association of Washington cities and Washington state association of counties shall compile all information received pursuant to (a) of this subsection and submit a report to the appropriate committees of the legislature detailing the purposes for which each city and county expended the moneys received from the tax.

(5) For purposes of this section, the following definitions apply unless the context clearly requires otherwise.

(a) "Criminal justice purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health systems occurs, and which includes:

(i) Domestic violence services, such as those provided by domestic violence programs, community advocates, and legal advocates, as those terms are defined in RCW **70.123.020**;

(ii) Staffing adequate public defenders to provide appropriate defense for individuals;

(iii) Diversion programs;

(iv) Reentry work for inmates;

(v) Local government programs that have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health;

(vi) Community placements for juvenile offenders; and

(vii) Community outreach and assistance programs, alternative response programs, and mental health crisis response including, but not limited to, the recovery navigator program.

(b) "Qualified city or county" means either a city or county where the voters have not repealed by referendum a tax imposed pursuant to RCW **82.14.340** or rejected a ballot proposition to impose a tax pursuant to RCW **82.14.450** in the previous 12 months.

[ **2025 c 350 s 201.**]