



Committee of the Whole

Nicole Gorle

Council Initiated:

Yes

No

ECAF: 2026-1654
Ordinance: 26-030

Type:

- Contract
- Board Appt.
- Code Amendment
- Budget Action
- Other

Requested Handling:

- Normal
- Expedite – 8/12
- Urgent

Fund Source:

- General Fund
- Other
- N/A

Executive Rec:

- Approve
- Do Not Approve
- N/A

Approved as to

Form:

- Yes
- No
- N/A

Subject: Public Safety Enhancement Sales Tax (RCW 82.14.345)

Scope: Ordinance 26-030 would add a new section to Snohomish County Code under Title 4 implementing a 1/10th of one percent sales and use tax, herein Public Safety Enhancement Sales Tax (PSEST). Under the ordinance revenue will be used in accordance with [RCW 82.14.345\(5\)\(a\)](#):

- First to maintain or increase county staffing levels to law and justice departments as approved in the biennial budget.
- Any remaining funds may be used for other authorized uses under the RCW.

Included in this staff report is:

- [Summary](#) of PSEST (page 2-3)
- [Sectional Analysis](#) of Ordinance 26-030 (page 4)

Duration: Effective Date - January 1, 2027

Fiscal Impact: Current Year Multi-Year N/A

Revenue	Current Year	2027	2028	2029	2030	Total
General Fund	\$0	\$23,839,850	\$23,839,850	\$23,839,850	\$23,839,850	\$95,359,400
Total's	\$0	\$23,839,850	\$23,839,850	\$23,839,850	\$23,839,850	\$95,359,400

*** Revenues are estimates based on 2025 actuals from the 1/10 1% CDMH sales tax.*

Department of Revenue (DOR) allows for implementation of new taxes three times a year: January 1, April 1, or July 1. Additionally, DOR requires 75 days' notice prior to the desired implementation date. The next upcoming deadline is:

- **October 16, 2026 – Notice to DOR (must have the Ord. passed and submitted)**
- January 1, 2027 – Tax goes into effect

Authority Granted: n/a

Background:

In 2025 the Washington State Legislature adopted [SHB 2015](#) which:

1. Established a state funded local law enforcement grant program, creating a separate account for these funds and adding reporting requirements for the Criminal Justice Training Commission and Washington Association of Sheriffs and Police Chiefs.
2. Established a new sales and use tax option for criminal justice purposes that can be implemented by local legislative authorities ([RCW 82.14.345](#)) until June 30, 2028.

Requested Action: For council to set time and date for a public hearing.

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Summary

Public Safety Enhancement Sales Tax

[\(RCW 82.14.345\)](#)

Who can approve the tax/pass it:

- Now through June 30, 2028 – Local Legislative Authority
- After June 30, 2028 – Voters

Tax rate:

- 0.10%

This tax is ‘stackable’, meaning both the County and Cities can implement the 0.10% tax so in some areas where both have adopted it, the tax rate imposed/authorized under [RCW 82.14.345](#) could be 0.20%.

Required Use of Funds:

- All funds collected must be used for criminal justice purposes, which is defined as:
 - o Activities that substantially assist the criminal justice system and may include things where there is an ancillary benefit to the civil justice and behavioral health system, including:
 - Domestic violence services/programs
 - Community advocates
 - Legal advocates
 - Public Defender staffing adequacy
 - Diversion programs
 - Reentry work for inmates
 - Local government programs that have a relationship with reducing the number of people interacting with the criminal justice system, including but not limited to:
 - Reducing homelessness
 - Improving behavioral health
 - Community placement of juvenile offenders
 - Community outreach and assistance programs, alternative response programs, mental health crisis response (recovery navigator program).

Requirements:

- In accordance with [RCW 82.14.345\(c\)](#) jurisdictions must meet the requirements to receive a [grant](#) under [RCW 43.101.540](#), administered by the [Criminal Justice](#)

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[Training Commission](#) (CJTC), in order to implement the tax. If a jurisdiction applies for the grant and receives a notice from the CJTC that they do not meet all of the requirements, they may implement the tax *as long as* they submit additional documentation and come into compliance with the grant requirements as authorized under [RCW 82.14.345\(1\)\(d\)](#). Jurisdictions have 180 days from the date of submittal to come into compliance. If the 180 days have passed and the jurisdiction has not come into compliance, *and* they have implemented the tax, the state treasurer will withhold \$100,000 of the tax collected monthly until the jurisdiction comes into compliance.

○ *The County submitted their application to the CJTC on April 24, 2026 and received their response on June 8, 2026. Of the grant requirement:*

▪ *In Compliance:*

- *Use of Force Policies and Procedures*
- *Use of Force Data Collection*
- *Civil Orders*
- *Civil Protection Orders*
- *Firearm Relinquishments*

▪ *Additional Information Requested*

- *LETESCA training*
- *40-Hour Crisis Intervention Training*

▪ *Not in compliance*

- *Keep Washington Working Policies*

○ *The County has until **October 20, 2026** to come into compliance with the grant requirements. If the County has not come into compliance by that date and has implemented the tax, the penalty noted below will be assessed.*

- A county that has proposed a tax under [RCW 82.14.450](#) in the last 12 months, and had it fail, is not eligible to implement this tax.

○ *Snohomish County put this out to the voters in November 2024 but it did not pass. Snohomish County's 12-month waiting period expired November 2025.*

Penalty for being out of compliance:

- \$100,000/month (this gets withheld by the state treasurer once collection of the tax begins)

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Sectional Analysis

Section 1 Cites the recitals of the Ordinance outlining how the County qualifies for implementation of the tax.

Section 2 Adds a new chapter to Snohomish County Code, Chapter 4.140 – Criminal Justice Sales and Use Tax

SCC 4.140.010 – Imposition of Sales and Use Tax

- Impose the tax authorized under RCW 82.14.345 in accordance with state law.

SCC 4.140.020 – Rate of Tax Imposed

- Sets the tax rate at 1/10th of one percent.

SCC 4.140.030 – Use of Tax

- The revenue from the tax must be used for criminal justice purposes as defined in RCW 82.14.345(5)(a).
 - Funds must first be used to maintain or increase staffing levels adopted in the biennial budget for the sheriff's office, jail, office of the prosecuting attorney, office of public defense, clerks, office, district court, and superior court.
 - Any remaining funds may be used for other purposes defined as criminal justice purposes under RCW. A list of what that entails is above on page 3 under "required use of funds".

SCC 4.140.040 – Administration and Collection

- States that the administration and collection of the tax under this section shall be done in accordance with RCW and all other rules set by DOR. Additionally, this section gives the Executive the authority to execute necessary contracts with DOR for the implementation of the tax.

SCC 4.140.900 – Severability

- States that if any sections of this chapter are found invalid that the remainder of the chapter is not impacted.

Section 3 The tax will go into effect January 1, 2027.

Section 4 Tasks the County Executive with submitting the required documents to the Washington State Department of Revenue for implementation of the tax.