

1 SNOHOMISH COUNTY COUNCIL
2 Snohomish County, Washington

3
4 ORDINANCE NO. 26-030

5
6 IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE
7 PERCENT FOR CRIMINAL JUSTICE PURPOSES; PROVIDING FOR
8 ADMINISTRATION OF THE TAX; PROVIDING FOR IMPLEMENTATION AND AN
9 EFFECTIVE DATE; PROVIDING FOR NOTIFICATION AND REPORTING; AND
10 ADOPTING A NEW CHAPTER 4.140 TO SNOHOMISH COUNTY CODE

11
12 **WHEREAS**, under Washington state law, the criminal justice system is a core
13 responsibility of county government; and

14
15 **WHEREAS**, Snohomish County residents depend upon the criminal justice
16 system, which includes law enforcement, prosecution, defense, clerk, courts, and jail
17 services; and

18
19 **WHEREAS**, approximately 76% of Snohomish County's general fund budget
20 pays for the criminal justice system; and

21
22 **WHEREAS**, Snohomish County currently anticipates a deficit of up to 60 million
23 dollars in the 2027-2028 biennium, with potential further reductions in future biennial
24 budgets; and

25
26 **WHEREAS**, without new and ongoing revenue, Snohomish County will be unable
27 to sustain current criminal justice system service levels in the 2027-2028 biennium and
28 in future biennia, negatively affecting essential criminal justice system services; and

29
30 **WHEREAS**, providing adequate funding for the criminal justice system is in the
31 best interest of the public health, safety, and welfare of County residents; and

32
33 **WHEREAS**, RCW 82.14.345 allows a qualified county to authorize, by ordinance,
34 a new sales and use tax of one-tenth of one percent for criminal justice purposes upon
35 meeting certain statutory requirements in RCW 82.14.345(1)(c) by submitting
36 documentation to the Criminal Justice Training Commission (CJTC); and

37
38 **WHEREAS**, Snohomish County is a qualified county under RCW
39 82.14.345(1)(b); and

40
41 **WHEREAS**, Snohomish County, through the Snohomish County Sheriff's Office,
42 submitted documentation to the CJTC requesting review of the documentation pursuant
43 to RCW 82.14.345(1)(d); and

44
45 **WHEREAS**, on June 8, 2026, pursuant to RCW 82.14.345(1)(d)(i), the CJTC
46 notified Snohomish County of deficiencies in its submitted documentation; and

1
2 (1) Monies received from the tax imposed by SCC 4.140.010 shall be used for
3 criminal justice purposes. For the purposes of this section, “criminal
4 justice purposes” has the same meaning as provided by RCW
5 82.14.345(5)(a).
6

7 (2) Monies received from the tax shall first be used to maintain or increase
8 county staffing levels at the level set forth in the county’s approved
9 biennial budget for the sheriff’s office, jail, office of the prosecuting
10 attorney, office of public defense, clerk’s office, district court, and superior
11 court.
12

13 (3) Any monies remaining after expenditures required by SCC 4.140.030(2)
14 may be used for any criminal justice purpose as provided by RCW
15 82.14.345(5)(a).
16

17 **4.140.040 Administration and collection.**
18

19 The administration and collection of the tax imposed by this chapter shall be in
20 accord with the provisions of chapters 82.08, 82.12, and 82.14 RCW, and subject to
21 such regulations, contracts, and inspections as are required by the department of
22 revenue for the administration of such taxes. The county executive is authorized to
23 execute any contracts with the state department of revenue that may be necessary to
24 provide for the administration and collection of the tax.
25

26 **4.140.900 Severability.**
27

28 If any provision of this chapter or its application to any person or circumstance is
29 held invalid, the remainder of the chapter or the application of the provision to other
30 persons or circumstances is not affected.
31

32 **Section 3. Implementation and Effective Date.** County offices and departments
33 are authorized to take such action as may be necessary to implement this ordinance on
34 the effective dates. This ordinance shall take effect ten days after signature by the
35 County Executive, except Section 2 of this ordinance, which shall take effect on January
36 1, 2027.
37

38 **Section 4. Notification and Reporting.** The Executive, or designee, shall
39 forthwith transmit a certified copy of this ordinance to the Department of Revenue of the
40 State of Washington upon enactment. In accordance with RCW 82.14.345(4)(a), the
41 County Executive shall, within one calendar year of imposition of the tax and annually
42 thereafter, make a report to the Washington state association of counties on how the
43 moneys received have been expended.
44
45
46

1 PASSED this ___ day of _____, 2026.

2
3 SNOHOMISH COUNTY COUNCIL
4 Snohomish County, Washington

5
6 _____
7 Chairperson

8
9 ATTEST:

10
11 _____
12 Clerk of the Council

13
14 () APPROVED

15
16 () EMERGENCY

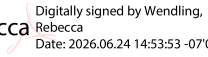
17
18 () VETOED

19
20 DATE: _____

21
22 _____
23 County Executive

24
25 ATTEST:

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27 _____
28
29 Approved as to form only:

30
31  Digitally signed by Wendling, Rebecca
32 _____
33 Deputy Prosecuting Attorney