

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 **WHEREAS**, pursuant to RCW 82.14.345(d)(ii), "[t]he...county may, at this time,
3 and conditioned on the...county submitting supplemental documentation rectifying the
4 stated deficiencies, authorize the tax..."; and
5

6 **WHEREAS**, pursuant to RCW 82.14.345(d)(ii), the County, through the
7 Snohomish County Sheriff's Office, will be submitting supplemental documentation to
8 rectify the stated deficiencies.
9

10
11 **BE IT ORDAINED:**
12

13 **Section 1. Finding of Fact.** Based on the foregoing, the County Council finds that
14 it has met all statutory requirements of RCW 82.14.345(1)(c) to impose the tax.
15

16 **Section 2.** A new chapter is added to Title 4 of the Snohomish County Code to
17 read:
18

19 **Chapter 4.140**
20

21 **Criminal Justice**
22 **Sales and Use Tax**

23 **Sections:**
24

25 **4.140.010 Imposition of sales and use tax.**
26 **4.140.020 Rate of tax imposed.**
27 **4.140.030 Use of tax.**
28 **4.140.040 Administration and collection.**
29 **4.140.900 Severability.**
30

31 **4.140.010 Imposition of sales and use tax.**
32

33 There is hereby imposed a sales and use tax, as authorized by RCW 82.14.345,
34 upon every taxable event occurring within Snohomish County. The tax shall be imposed
35 upon and collected from those persons from whom the state sales and use tax is
36 collected pursuant to chapters 82.08 and 82.12 RCW. The sales and use tax imposed
37 pursuant to this chapter shall be in addition to any other sales and use tax imposed by
38 the county.
39

40 **4.140.020 Rate of tax imposed.**
41

42 The rate of tax imposed by SCC 4.140.010 shall be one-tenth of one percent of
43 the selling price (in the case of sales tax) or value of the article used (in the case of the
44 use tax).
45
46

1 **4.140.030 Use of tax.**

2
3 (1) Monies received from the tax imposed by SCC 4.140.010 shall be used for
4 criminal justice purposes. For the purposes of this section, “criminal
5 justice purposes” has the same meaning as provided by RCW
6 82.14.345(5)(a).
7

8 (2) Monies received from the tax shall first be used to maintain or increase
9 county staffing levels at the level set forth in the county’s approved
10 biennial budget for the sheriff’s office, jail, office of the prosecuting
11 attorney, office of public defense, clerk’s office, district court, and superior
12 court.
13

14 (3) Any monies remaining after expenditures required by SCC 4.140.030(2)
15 may be used for any criminal justice purpose as provided by RCW
16 82.14.345(5)(a).
17

18 **4.140.040 Administration and collection.**

19
20 The administration and collection of the tax imposed by this chapter shall be in
21 accord with the provisions of chapters 82.08, 82.12, and 82.14 RCW, and subject to
22 such regulations, contracts, and inspections as are required by the department of
23 revenue for the administration of such taxes. The county executive is authorized to
24 execute any contracts with the state department of revenue that may be necessary to
25 provide for the administration and collection of the tax.
26

27 **4.140.900 Severability.**

28
29 If any provision of this chapter or its application to any person or circumstance is
30 held invalid, the remainder of the chapter or the application of the provision to other
31 persons or circumstances is not affected.
32

33 **Section 3. Implementation and Effective Date.** County offices and departments
34 are authorized to take such action as may be necessary to implement this ordinance on
35 the effective dates. This ordinance shall take effect ten days after signature by the
36 County Executive, except Section 2 of this ordinance, which shall take effect on January
37 1, 2027.
38

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

PASSED this ____ day of _____, 2026.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Chairperson

ATTEST:

Deputy Clerk of the Council

() APPROVED

() EMERGENCY

() VETOED

DATE: _____

County Executive

ATTEST:

Approved as to form only:

Wendling, Rebecca
Digitally signed by Wendling, Rebecca
Date: 2026.06.24 14:53:53 -07'00'

Deputy Prosecuting Attorney