



Community Safety and Justice

Nicole Gorle

Council Initiated:

☐ Yes

☒ No

ECAF: 2024-1157

Motion: 24-047

Type:

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

Requested Handling:

- ☐ Normal
☐ Expedite
☒ 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: Ballot Proposition – Public Safety, Health, and Criminal Justice Sales and Use Tax

Scope: If approved, this ordinance would do two things:

1. Approve the placement of a ballot proposition on the November 5, 2024 ballot for a Public Safety, Health, and Criminal Justice Sales and Use Tax; and
2. Adopts the code that will be implemented regarding the tax if it is approved by a majority of voters on November 5, 2024.

If passed, Council is responsible for the solicitation and selection of the Pro/Con Committee for this ballot measure. To make the ballot deadline, the tentative schedule is provided below.

Blue = Council Hearing Process on this Ordinance

Grey = Backup Public Hearing Date

Green = Pro/Con Committee selection process



A detailed sectional analysis of the ordinance is provided on page 3 of this staff report.

Duration: Perpetuity

Fiscal Impact: ☐ Current Year ☐ Multi-Year ☒ N/A

The ordinance itself does not have a fiscal impact. Should the ordinance pass, and the proposition be passed by the voters, revenue collection begins January 1, 2025. In accordance with RCW 82.14.450, revenue under this tax is split 60/40 between the County/Cities and one-third of all revenue must be used for criminal justice purposes.

Estimated Annual Revenue		
\$39,600,000		
County (60%)		Cities (40%)
\$23,760,000		\$15,840,000
Criminal Justice Purposes	Reducing Crime/Drug Epidemic	
\$7,920,000	\$15,840,000	

Authority Granted: n/a

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Background: [RCW 82.14.450](#) authorizes counties and cities to submit a proposition to the voters for the implementation of a sales and use tax. Counties are allowed to implement up to three-tenths of one percent and cities are allowed one-tenth of one percent. The collective total tax rate under this section of RCW may not exceed three-tenths of one percent.

If a County implements the tax first:

- Cities can only implement a tax if a county has not implemented one for the entire three-tenths of one percent. If a county does not take the maximum amount, the City can implement the remaining authority up to one-tenth of a percent.

(Note: Under this ordinance the proposal to the voters is for two-tenths of one percent. Cities will still have the ability to pass an additional one-tenth of a percent under RCW 82.14.450)

If a City implements the tax first:

- Cities that act prior to the county can implement up to one-tenth of a percent. If a county acts after a city and implements the full three-tenths, the county will have to credit the city for their one-tenth of a percent.

(Note: the Executive's office is aware of three cities which have implemented the one-tenth of a percent under this RCW within Snohomish County)

Other stipulations in RCW 82.14.450:

- Subsection (5) requires one-third of the entire revenue generated under the tax be dedicated to criminal justice purposes as defined in [RCW 82.14.340\(4\)](#).
- Subsection (6) requires the County to split the revenue generated under the tax imposed under it with 60% to the County and 40% to Cities, distributed based on population.

Requested Action: Move to GLS June 12th to set time and date for a public hearing.

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Sectional Analysis

Ordinance 24-047

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

Recitals: Provides justification and background pertaining to the proposed Public Safety, Health, and Criminal Justice Sales and Use Tax. These include statements saying the County Council has determined or recognizes:

- The safety, health, and welfare of residents and businesses require the County to provide an adequate level of criminal justice, public safety, and health services;
- Vital to ensure accountability for criminal conduct;
- Additional criminal justice and law enforcement resources are needed to serve growing population;
- Critical need for increased behavioral health services and facilities;
- Opportunity to examine violence prevention and intervention from a public health perspective and implement recommendations across mandated County services;
- Visual blight associated with crime and the drug epidemic is detrimental to local business and neighborhoods; and
- Intent is for the tax to be used for purposes in RCW 82.14.450.

Section 1 – Submittal to voters: States that a ballot proposition shall be provided to the voters to approve or reject a two-tenths of one percent sales and use tax for use in accordance with the County Code that would be adopted under this ordinance in section 4.

Section 2 – Election Authorized: Puts the proposition on the general election ballot November 5, 2024 and provides the propositions language.

Title: Public Safety, Health, and Criminal Justice Sales and Use Tax

Proposition Text: This states the County passed this ordinance and approval of the proposition would impose a two-tenths of one percent (or 2 cents for every \$10) tax county-wide to be used for public safety, health, and criminal justice purposes as authorized by RCW 82.14.450.

Section 3 – Auditor’s Duties: Outlines Auditors duties pertaining to placing the proposition on the November 5, 2024 ballot.

Section 4 – Chapter 4.140 SCC Adopted: This pre adopts the section of code that will be implemented should the proposition pass by a majority of voters at the November 5th election.

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4.140.010 Imposition of sales and use tax

Imposes the tax passed by voters.

4.140.020 Rate of tax imposed

Sets the tax rate at two-tenths of one percent.

4.140.030 Use of Tax

- Requires *at least* one-third of the revenue to be used for criminal justice purposes¹, which includes:
 - o Law enforcement officers;
 - o Court system;
 - o Prosecuting attorney's office; and
 - o Public defense.
- Any money not spent for the purpose above *may* be used for the purpose of reducing violent crime and impacts of the drug epidemic through:
 - o Behavioral health services and facilities;
 - o New or expanded public safety services and programs;
 - o Personnel and programs for violence prevention and intervention; and
 - o Fire protection, ambulance, medical, and other emergency services as allowed by state law.
- As required by state law, 60% of the revenue from the two-tenths of one percent tax will go to the County and the remaining 40% to cities, distributed based on population size.

4.140.040 Administration and Collection

Administration and collection of the tax shall be in accordance with state law.

4.140.050 Effective Date

January 1, 2025

4.140.900 Severability

If any portion of the chapter is found invalid, the remainder is not impacted.

Section 5 – Notification of department of revenue:

Requires the Executive to immediately notify the State Department of Revenue if the tax is passed by voters on November 5, 2024.

¹ RCW 82.14.340(4) - Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW [70.123.020](#).