
SUBSTITUTE SENATE BILL 5301

State of Washington 61st Legislature 2009 Regular Session

By Senate Human Services & Corrections (originally sponsored by Senators Hargrove and Parlette)

READ FIRST TIME 02/25/09.

1 AN ACT Relating to permissible uses of moneys collected under the
2 sales and use tax for chemical dependency or mental health treatment
3 services or therapeutic courts; amending RCW 82.14.460; and providing
4 an expiration date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 82.14.460 and 2008 c 157 s 2 are each amended to read
7 as follows:

8 (1) A county legislative authority may authorize, fix, and impose
9 a sales and use tax in accordance with the terms of this chapter.

10 (2) The tax authorized in this section shall be in addition to any
11 other taxes authorized by law and shall be collected from those persons
12 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
13 the occurrence of any taxable event within the county. The rate of tax
14 shall equal one-tenth of one percent of the selling price in the case
15 of a sales tax, or value of the article used, in the case of a use tax.

16 (3) Moneys collected under this section shall be used solely for
17 the purpose of providing for the operation or delivery of ((new or
18 expanded)) chemical dependency or mental health treatment programs and
19 services and for the operation or delivery of ((new or expanded))

1 therapeutic court programs and services. For the purposes of this
2 section, "programs and services" includes, but is not limited to,
3 treatment services, case management, and housing that are a component
4 of a coordinated chemical dependency or mental health treatment program
5 or service.

6 (4) All moneys collected under this section must be used solely for
7 the purpose of providing new or expanded programs and services as
8 provided in this section, except that a portion of moneys collected
9 under this section (~~shall not~~) may be used to supplant existing
10 funding for these purposes (~~, provided that~~), as follows:

11 (a) In a county with a population greater than one million five
12 hundred thousand persons up to twenty-five percent may be used to
13 supplant existing funding in the fiscal year ending in 2010; up to
14 twenty percent may be used to supplant existing funding in the fiscal
15 year ending in 2011; up to fifteen percent may be used to supplant
16 existing funding in the fiscal year ending in 2012; up to ten percent
17 may be used to supplant existing funding in the fiscal year ending in
18 2013; and up to five percent may be used to supplant existing funding
19 in the fiscal year ending in 2014; and

20 (b) In a county with a population less than one million five
21 hundred thousand persons up to fifty percent may be used to supplant
22 existing funding in the fiscal year ending in 2010; up to forty percent
23 may be used to supplant existing funding in the fiscal year ending in
24 2011; up to thirty percent may be used to supplant existing funding in
25 the fiscal year ending in 2012; up to twenty percent may be used to
26 supplant existing funding in the fiscal year ending in 2013; and up to
27 ten percent may be used to supplant existing funding in the fiscal year
28 ending in 2014.

29 (5) Nothing in this section shall be interpreted to prohibit the
30 use of moneys collected under this section for the replacement of
31 lapsed federal funding previously provided for the operation or
32 delivery of services and programs as provided in this section.

33 NEW SECTION. Sec. 2. This act expires July 1, 2014.

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