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**SUBSTITUTE SENATE BILL 6680**

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**State of Washington**

**61st Legislature**

**2010 Regular Session**

**By** Senate Human Services & Corrections (originally sponsored by Senator Hargrove)

READ FIRST TIME 02/05/10.

1 AN ACT Relating to authorizing local excise taxes for criminal  
2 justice purposes; amending RCW 82.14.350, 82.14.450, and 82.14.450;  
3 providing an effective date; and providing an expiration date.

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

5 **Sec. 1.** RCW 82.14.350 and 1995 2nd sp.s. c 10 s 1 are each amended  
6 to read as follows:

7 (1) A county legislative authority (~~((in a county with a population~~  
8 ~~of less than one million))~~) may (~~((submit an authorizing proposition to~~  
9 ~~the county voters, and if the proposition is approved by a majority of~~  
10 ~~persons voting))~~) authorize, fix and impose a sales and use tax in  
11 accordance with the terms of this chapter for the purposes designated  
12 in subsection (3) of this section.

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

1 (3) Moneys received from any tax imposed under this section  
2 (~~(shall)~~) must be used solely for (~~(the purpose of providing funds for~~  
3 ~~costs associated with financing, design, acquisition, construction,~~  
4 ~~equipping, operating, maintaining, remodeling, repairing, reequipping,~~  
5 ~~and improvement of juvenile detention facilities and jails)) criminal  
6 justice purposes. For the purposes of this subsection, "criminal  
7 justice purposes" has the same meaning as provided in RCW 82.14.340.~~

8 (4) Counties are authorized to develop joint ventures to colocate  
9 juvenile detention facilities and to colocate jails.

10 (5) The retail sale or use of motor vehicles, and the lease of  
11 motor vehicles for up to the first thirty-six months of the lease, are  
12 exempt from the tax imposed under this section.

13 **Sec. 2.** RCW 82.14.450 and 2009 c 551 s 1 are each amended to read  
14 as follows:

15 (1) A county legislative authority may (~~(submit an authorizing~~  
16 ~~proposition to the county voters at a primary or general election and,~~  
17 ~~if the proposition is approved by a majority of persons voting,))  
18 authorize, fix, and impose a sales and use tax (~~(in accordance with the~~  
19 ~~terms of this chapter. The title of each ballot measure must clearly~~  
20 ~~state the purposes for which the proposed sales and use tax will be~~  
21 ~~used. Funds raised under this tax shall not supplant existing funds~~  
22 ~~used for these purposes, except as follows: Up to one hundred percent~~  
23 ~~may be used to supplant existing funding in calendar year 2010; up to~~  
24 ~~eighty percent may be used to supplant existing funding in calendar~~  
25 ~~year 2011; up to sixty percent may be used to supplant existing funding~~  
26 ~~in calendar year 2012; up to forty percent may be used to supplant~~  
27 ~~existing funding in calendar year 2013; and up to twenty percent may be~~  
28 ~~used to supplant existing funding in calendar year 2014. For purposes~~  
29 ~~of this subsection, existing funds means the actual operating~~  
30 ~~expenditures for the calendar year in which the ballot measure is~~  
31 ~~approved by voters. Actual operating expenditures excludes lost~~  
32 ~~federal funds, lost or expired state grants or loans, extraordinary~~  
33 ~~events not likely to reoccur, changes in contract provisions beyond the~~  
34 ~~control of the county or city receiving the services, and major~~  
35 ~~nonrecurring capital expenditures)). The tax must be imposed in  
36 accordance with this chapter and the rate of tax under this section may~~~~

1 not exceed three-tenths of one percent of the selling price in the case  
2 of a sales tax, or value of the article used, in the case of a use tax.

3 (2) The tax authorized in this section is in addition to any other  
4 taxes authorized by law and must be collected from those persons who  
5 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
6 occurrence of any taxable event within the county.

7 (3) The retail sale or use of motor vehicles, and the lease of  
8 motor vehicles for up to the first thirty-six months of the lease, are  
9 exempt from tax imposed under this section.

10 (4) One-third of all money received under this section must be used  
11 solely for criminal justice purposes, fire protection purposes, or  
12 both. For the purposes of this subsection, "criminal justice purposes"  
13 has the same meaning as provided in RCW 82.14.340.

14 (5) Money received under this section must be shared between the  
15 county and the cities as follows: Sixty percent must be retained by  
16 the county and forty percent must be distributed on a per capita basis  
17 to cities in the county.

18 **Sec. 3.** RCW 82.14.450 and 2007 c 380 s 1 are each amended to read  
19 as follows:

20 (1) A county legislative authority may (~~submit an authorizing~~  
21 ~~proposition to the county voters at a primary or general election and,~~  
22 ~~if the proposition is approved by a majority of persons voting,~~)  
23 authorize, fix, and impose a sales and use tax (~~in accordance with the~~  
24 ~~terms of this chapter. The title of each ballot measure must clearly~~  
25 ~~state the purposes for which the proposed sales and use tax will be~~  
26 ~~used~~). Funds raised under this tax shall not supplant existing funds  
27 used for these purposes. (~~For purposes of this subsection, existing~~  
28 ~~funds means the actual operating expenditures for the calendar year in~~  
29 ~~which the ballot measure is approved by voters. Actual operating~~  
30 ~~expenditures excludes lost federal funds, lost or expired state grants~~  
31 ~~or loans, extraordinary events not likely to reoccur, changes in~~  
32 ~~contract provisions beyond the control of the county or city receiving~~  
33 ~~the services, and major nonrecurring capital expenditures~~). The rate  
34 of tax under this section (~~shall~~) may not exceed three-tenths of one  
35 percent of the selling price in the case of a sales tax, or value of  
36 the article used, in the case of a use tax.

1 (2) The tax authorized in this section is in addition to any other  
2 taxes authorized by law and (~~shall~~) must be collected from those  
3 persons who are taxable by the state under chapters 82.08 and 82.12 RCW  
4 upon the occurrence of any taxable event within the county.

5 (3) The retail sale or use of motor vehicles, and the lease of  
6 motor vehicles for up to the first thirty-six months of the lease, are  
7 exempt from tax imposed under this section.

8 (4) One-third of all money received under this section (~~shall~~)  
9 must be used solely for criminal justice purposes. For the purposes of  
10 this subsection, "criminal justice purposes" means additional police  
11 protection, mitigation of congested court systems, or relief of  
12 overcrowded jails or other local correctional facilities.

13 (5) Money received under this section (~~shall~~) must be shared  
14 between the county and the cities as follows: Sixty percent (~~shall~~)  
15 must be retained by the county and forty percent (~~shall~~) must be  
16 distributed on a per capita basis to cities in the county.

17 NEW SECTION. **Sec. 4.** Section 3 of this act takes effect July 1,  
18 2015.

19 NEW SECTION. **Sec. 5.** Sections 1 and 2 of this act expire July 1,  
20 2015.

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