
HOUSE BILL 2357

State of Washington

62nd Legislature

2012 Regular Session

By Representatives Darneille, Kirby, Ladenburg, Green, Jinkins, Kagi, and Tharinger

Read first time 01/12/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax for chemical dependency,
2 mental health treatment, and therapeutic courts; and amending RCW
3 82.14.460.

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

5 **Sec. 1.** RCW 82.14.460 and 2011 c 347 s 1 are each amended to read
6 as follows:

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

10 (b) If a county with a population over eight hundred thousand has
11 not imposed the tax authorized under this subsection by January 1,
12 2011, any city with a population over thirty thousand located in that
13 county may authorize, fix, and impose the sales and use tax in
14 accordance with the terms of this chapter. The county must provide a
15 credit against its tax for the full amount of tax imposed under this
16 subsection (1)(b) by any city located in that county if the county
17 imposes the tax after January 1, 2011.

18 (2) The tax authorized in this section is in addition to any other
19 taxes authorized by law and must be collected from those persons who

1 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
2 occurrence of any taxable event within the county for a county's tax
3 and within a city for a city's tax. The rate of tax equals one-tenth
4 of one percent of the selling price in the case of a sales tax, or
5 value of the article used, in the case of a use tax.

6 (3) Moneys collected under this section must be used solely for the
7 purpose of providing for the operation or delivery of chemical
8 dependency or mental health treatment programs and services and for the
9 operation or delivery of therapeutic court programs and services. For
10 the purposes of this section, "programs and services" includes, but is
11 not limited to, treatment services, case management, and housing that
12 are a component of a coordinated chemical dependency or mental health
13 treatment program or service.

14 (4) All moneys collected under this section must be used solely for
15 the purpose of providing new or expanded programs and services as
16 provided in this section, except as follows:

17 (a) For a county with a population larger than twenty-five thousand
18 or a city with a population over thirty thousand, a portion of moneys
19 collected under this section may be used to supplant existing funding
20 for these purposes as follows: Up to fifty percent may be used to
21 supplant existing funding (~~(in calendar years 2011-2012; up to forty~~
22 ~~percent may be used to supplant existing funding in calendar year 2013;~~
23 ~~up to thirty percent may be used to supplant existing funding in~~
24 ~~calendar year 2014; up to twenty percent may be used to supplant~~
25 ~~existing funding in calendar year 2015; and up to ten percent may be~~
26 ~~used to supplant existing funding in calendar year 2016)) for up to the
27 first three calendar years following adoption; and up to twenty-five
28 percent may be used to supplant existing funding for the fourth and
29 fifth years after adoption;~~

30 (b) For a county with a population of less than twenty-five
31 thousand, a portion of moneys collected under this section may be used
32 to supplant existing funding for these purposes as follows: Up to
33 eighty percent may be used to supplant existing funding in calendar
34 years 2011-2012; up to sixty percent may be used to supplant existing
35 funding in calendar year 2013; up to forty percent may be used to
36 supplant existing funding in calendar year 2014; up to twenty percent
37 may be used to supplant existing funding in calendar year 2015; and up

1 to ten percent may be used to supplant existing funding in calendar
2 year 2016; and

3 (c) Notwithstanding (a) and (b) of this subsection, moneys
4 collected under this section may be used to support the cost of the
5 judicial officer and support staff of a therapeutic court.

6 (5) Nothing in this section may be interpreted to prohibit the use
7 of moneys collected under this section for the replacement of lapsed
8 federal funding previously provided for the operation or delivery of
9 services and programs as provided in this section.

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