

**RESOLUTION NO. \_\_\_\_\_**

**SETTING PRIORITIES FOR A SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR CRIMINAL JUSTICE PURPOSES AS AUTHORIZED BY RCW 82.14.345**

**WHEREAS**, on March 24, 2026, Whatcom County Council adopted Ordinance 2026-\_\_\_, a new sales and use tax for criminal justice purposes, as authorized by RCW 82.14.345; and

**WHEREAS**, the Whatcom County Council is adopting the new sales and use tax for criminal justice purposes prior to the adoption of the 2027-28 biennial budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Whatcom County Council that the Whatcom County Council intends that revenues from the new sales and use tax for criminal justice purposes be prioritized in the 2027-28 biennial budget for support to the Whatcom County Sheriff's Office for jail health and food services, support to the Whatcom County Sheriff's Office for lease payments for the new Sheriff's office, and support for labor costs necessary to maintain levels of service across County departments and offices eligible to use revenues under RCW 82.14.345; and

**BE IT FINALLY RESOLVED** by the Whatcom County Council that the Whatcom County Council states its intent that revenues from the new sales and use tax for criminal justice purposes be appropriated in a manner consistent with these priorities during the 2027-2028 biennial budget process.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2026

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Cathy Halka, Clerk of the Council

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Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Kimberly Thulin by email (3.23.26/ks)

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Civil Deputy Prosecutor