

**ORDINANCE NO. \_\_\_\_\_**

**SUBMITTING TO THE QUALIFIED VOTERS OF WHATCOM COUNTY  
A PROPOSITION AUTHORIZING A SALES AND USE TAX OF  
ONE-TENTH OF ONE PERCENT (0.1%) FOR CRIMINAL JUSTICE PURPOSES,  
AS AUTHORIZED BY RCW 82.14.345**

**WHEREAS**, RCW 82.14.345 authorizes counties to submit to the voters a proposal to impose a sales and use tax of one-tenth of one percent (0.1%) for criminal justice purposes; and

**WHEREAS**, "criminal justice purposes" as defined in RCW 82.14.345 include activities that substantially assist the criminal justice system, domestic violence services, prosecution, law enforcement, courts, corrections, and therapeutic court programs; and

**WHEREAS**, Whatcom County has experienced increasing demand on law enforcement, prosecution, public defense, courts, and corrections services, including behavioral health and substance use related impacts on the criminal justice system; and

**WHEREAS**, the County Council recognizes the need for stable and locally controlled funding to support effective, evidence-based criminal justice and public safety services, including prevention, treatment, and alternatives that reduce recidivism; and

**WHEREAS**, additional resources are needed to enhance public safety, improve system capacity, and support coordinated responses among law enforcement, courts, and community-based service providers; and

**WHEREAS**, the voters of Washington State have repeatedly demonstrated a clear preference for direct voter involvement in decisions regarding tax increases, having approved multiple statewide initiatives over several decades calling for greater voter oversight and approval of new taxes, including Initiative 601 (1993), Initiative 695 (1999), Initiative 747 (2001), Initiative 960 (2007), Initiative 1053 (2010), and Initiative 1185 (2012); and

**WHEREAS**, consistent with this demonstrated preference and in recognition of the importance of public trust and accountability in taxation, the Whatcom County Council finds it appropriate to submit any proposed sales and use tax for criminal justice purposes to the voters of Whatcom County for their consideration and approval; and

**WHEREAS**, the Whatcom County Council finds that it is in the best interest of the residents of Whatcom County to submit to the voters the question of whether to authorize a sales and use tax dedicated to criminal justice purposes.

**NOW, THEREFORE, THE WHATCOM COUNTY COUNCIL DOES HEREBY ORDAIN THAT:**

**Section 1. Submission to Voters**

Pursuant to RCW 82.14.345, there shall be submitted to the qualified voters of Whatcom County, at the next general election or at a special election as determined by the County Auditor, a proposition authorizing the County to impose a sales and use tax of one-tenth of one percent (0.1%) for criminal justice purposes.

**Section 2. Ballot Title**

The Whatcom County Prosecuting Attorney is requested to prepare the ballot title and concise description for the proposition as required by RCW 29A.36.071.

**Section 3. Use of Revenues**

If approved by the voters, all revenues generated by the tax authorized in this ordinance shall be used solely for criminal justice purposes as defined in RCW 82.14.345, and as further specified by ordinance and appropriation of the Whatcom County Council.

**Section 4. Administration and Collection**

Upon voter approval, the tax shall be imposed and collected in accordance with RCW 82.14.345 and administered by the Washington State Department of Revenue.

**Section 5. Election Certification**

The County Executive is hereby directed to certify this ordinance to the Whatcom County Auditor for submission of the proposition to the voters.

**Section 6. Severability**

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

**Section 7. Effective Date**

This ordinance shall take effect upon adoption for the purpose of submitting the proposition to the voters. The tax authorized herein shall take effect only upon approval by a majority of the voters voting on the proposition and as provided by law.

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

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

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Cathy Halka, Clerk of the Council

Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

WHATCOM COUNTY EXECUTIVE  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Civil Deputy Prosecutor

\_\_\_\_\_  
Satpal Sidhu, County Executive

(    ) Approved      (    ) Denied

Date Signed: \_\_\_\_\_