

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

**SUBMITTING TO THE QUALIFIED VOTERS OF WHATCOM COUNTY A  
NONBINDING ADVISORY PROPOSITION CONCERNING A SALES AND USE TAX  
OF ONE-TENTH OF ONE PERCENT FOR CRIMINAL JUSTICE PURPOSES**

**WHEREAS**, House Bill 2015, codified as RCW 82.14.345 and in Section 101, Chapter 350, Laws of Washington 2025, authorizes the legislative authority of qualifying cities and counties to impose a new 0.1% sales and use tax option ~~to fund certain for~~ criminal justice purposes; and

**WHEREAS**, “criminal justice purposes” as defined in RCW 82.14.345 includes activities that substantially assist or may have an ancillary benefit to the criminal justice system, domestic violence services, prosecution, law enforcement, courts, corrections, and therapeutic court programs; and

**WHEREAS**, RCW 82.14.345 allows the Whatcom County Council to implement the criminal justice sales and use tax by ordinance if they make a finding that the county is qualified pursuant to RCW 82.14.345(c) but does not allow the tax to be imposed by voter approval until after June 30, 2028; and

**WHEREAS**, the County Executive has requested that the Whatcom County Council pass an ordinance to find the County qualifies and implement a 0.1% sales and use tax ~~to fund unspecified criminal justice purposes~~; 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 Whatcom 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**, the Whatcom County Council has also received extensive public comment that Whatcom County residents are struggling to pay bills and hold onto homes given the tax burden they experience in this county; and

**WHEREAS**, the Whatcom County Council believes that the people of Whatcom County have demonstrated a clear preference for direct voter involvement in decisions regarding tax increases and should have the opportunity to advise the County Council whether they want to pay an additional sales tax for criminal justice purposes; and

**WHEREAS**, the County has all the powers possible that a home rule charter county may have under Article XI Section 10 of the Washington State Constitution, RCW 36.32.120(7) and stated in Article 1, Section 1.10 of the Whatcom County Charter; and

**WHEREAS**, consistent with this demonstrated preference and in recognition of the importance of public trust and accountability in taxation and the authority of a charter county, the Whatcom County Council finds it appropriate to submit a nonbinding advisory proposition for consideration by the qualified voters of Whatcom County on the question of whether the Council should pass an ordinance to impose the proposed additional sales and use tax of one-tenth of one percent any proposed sales and use tax for criminal justice purposes to the voters of Whatcom County for their consideration in a nonbinding advisory proposition.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that: a nonbinding advisory proposition be submitted to the qualified voters of Whatcom County concerning a sales and use tax of one-tenth of one percent for criminal justice purposes; and

**Section 1. Submittal to Voters.**

A nonbinding advisory ballot shall be submitted to the qualified voters of Whatcom County asking whether the Whatcom County Council should adopt an ordinance imposing a sales and use tax of one-tenth of one percent for criminal justice purposes.

**Section 2. Election Authorization.**

At a special election to coincide with the primary election to be held on August 4<sup>th</sup> 2026, an advisory vote in substantially the following form shall be submitted to the qualified voters of Whatcom County:

WHATCOM COUNTY, WASHINGTON

NONBINDING ADVISORY PROPOSITION NUMBER 2026- \_\_\_\_\_

CRIMINAL JUSTICE SALES AND USE TAX

Should the Whatcom County Council enact an ordinance to adopt a sales and use tax of one-tenth of one percent, where the funds collected would be used for criminal justice purposes?

Yes

No

**BE IT FINALLY ORDAINED** by the Whatcom County Council that: ~~that the County Auditor place the nonbinding advisory proposition before the qualified voters of Whatcom County to coincide with the primary election to be held on August 4, 2026, in substantially the following form:~~

**SECTION 3. Auditor's Duties.**

~~The Whatcom County auditor-supervisor of elections shall cause notice of the proposed nonbinding advisory vote to be published in accordance to the state constitution and general law and shall place the nonbinding advisory vote upon the ballot of the county-wide election held on August 4<sup>th</sup> 2026.~~

~~WHATCOM COUNTY, WASHINGTON~~

~~NONBINDING ADVISORY PROPOSITION NUMBER 2026 \_\_\_\_\_~~

~~CRIMINAL JUSTICE SALES AND USE TAX~~

~~Should the Whatcom County Council enact an ordinance to adopt a sales and use tax of one-tenth of one percent for criminal justice purposes?~~

~~\_\_\_\_\_ Yes~~

~~\_\_\_\_\_ No~~

~~\_\_\_\_\_~~

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

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

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

\_\_\_\_\_  
Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

WHATCOM COUNTY EXECUTIVE  
WHATCOM COUNTY, WASHINGTON

Kimberly Thulin by email (4/10/26-ks)

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

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

( ) Approved ( ) Denied

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