

SPONSORED BY: _____

PROPOSED BY: _____

INTRODUCTION DATE: 12/05/23

ORDINANCE NO.

ADOPTION OF TWO-TENTHS OF ONE-PERCENT SALES AND USE TAX
FOR THE PURPOSE OF FUNDING PUBLIC HEALTH, SAFETY, AND JUSTICE
FACILITIES AND SERVICES, INCLUDING A NEW COUNTY JAIL, BEHAVIORAL
HEALTH, SUPPORTIVE HOUSING, PUBLIC SAFETY, AND OTHER CRIMINAL
JUSTICE FACILITIES AND PROGRAMS

WHEREAS, RCW 82.14.450 allows a county legislative authority to submit a proposition to the county voters to authorize the imposition of a sales and use tax of two-tenths of one-percent for public health, safety and justice facilities and services; and

WHEREAS, with the adoption of Ordinance 2023-039 by the Whatcom County Council, this proposition was placed before the voters of Whatcom County on November 7, 2023 and was approved by a majority of the voters; and

WHEREAS, moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with public health, safety, and justice facilities and services, including a new County jail, behavioral health, supportive housing, public safety, and other criminal justice facilities and services in accordance with the Justice Project Implementation Plan.; and

WHEREAS, the tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW. The tax will be collected upon the occurrence of any non-exempt taxable event within the county. The rate of tax shall equal two-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax;

WHEREAS, this Ordinance will serve as the County's notification to Washington State Department of Revenue (DOR) of a the "local sales and use tax change" and the County Executive will submit it at least 75 days prior to April 1st, 2024, the anticipate date of collection for the sales and use tax;

WHEREAS, the County and the Cities of Whatcom County have agreed in principle

to develop a long-term agreement to govern the distribution of the sales and use tax revenue collection and the agreement, the agreement is planned to be executed by the County and the cities no later than June 1, 2024 and will be consistent with the terms of Section 5 of Whatcom County Council Ordinance 2023-039.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that an additional sales and use tax in the amount of two-tenths of one percent be imposed, levied and collected on the occurrence of any non-exempt taxable event; and

BE IT FURTHER ORDAINED by the Whatcom County Council that the proceeds of the tax be deposited to the New Public Health, Safety & Justice Facility Project Fund. The fund shall be used for costs associated with public health, safety, and justice facilities and services, including a new County jail, behavioral health, supportive housing, public safety, and other criminal justice facilities and services in accordance with the Justice Project Implementation Plan. This fund shall be administered by the Whatcom County Executive.

ADOPTED this ____ day of _____, 2024.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Dana Brown-Davis, Clerk of the Council

Barry Buchanan, Council Chair

APPROVED AS TO FORM:

() Approved () Denied

Christopher Quinn per email 11/27/23

Christopher Quinn, Senior Civil Deputy

Satpal Sidhu, County Executive