

**ORDINANCE NO. 2026-\_\_\_\_\_**

**AUTHORIZING A SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR CRIMINAL JUSTICE PURPOSES AS AUTHORIZED BY RCW 82.14.345 AND ADDING A NEW CHAPTER 3.27 SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES TO THE WHATCOM COUNTY CODE**

**WHEREAS**, Whatcom County currently faces a structural imbalance in its budget, as expenses continue to outpace revenues with respect to maintaining expected levels of public safety services; and

**WHEREAS**, as part of the 2025 Regular Legislative Session, House Bill 2015 (HB 2015), codified as RCW 82.14.345 and in Section 101, Chapter 350, Laws of Washington 2025, was enacted, authorizing qualifying cities and counties to impose a new 0.1% Sales and Use Tax option to fund certain criminal justice purposes; and

**WHEREAS**, Whatcom County is a "qualified" County pursuant to RCW 82.14.345 (5)(b); 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; and

**WHEREAS**, 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

**WHEREAS**, the Whatcom County Council states its intent that revenues from the new Sales and Use tax for criminal justice purposes be proposed and appropriated in a manner consistent with these priorities during the 2027-2028 biennial budget process; and

**WHEREAS**, it is in the best interest of the County and its residents to impose a new Sales and Use tax for criminal justice purposes to help maintain critical public safety operations.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that:

**Section 1. Findings.**

A. Under Section 201, Chapter 350, Laws of Washington 2025, the ordinance authorizing the new sales and use tax must include a finding that the County has met the requirements to receive a grant from the Local Law Enforcement Grant Program created through Section 101, Chapter 350, Laws of Washington 2025.

B. The County, through its law enforcement agency, the Whatcom County Sheriff's Office, meets the requirements to receive a grant from the Local Law Enforcement Grant Program created in Section 101, Chapter 350, Laws of Washington 2025.

**Section 2. New Chapter 3.27.**

A. Chapter 3.27 Sales and Use Tax for Criminal Justice Purposes shall be codified in Title 3 of Whatcom County Code as set forth in Exhibit A (attached) and effective ten (10) days after the date it is signed by the County Executive, provided however, that the tax imposed by WCC 3.27.010 shall take effect July 1, 2026.

B. The Whatcom County Executive is authorized to execute any necessary agreements with Department of Revenue or other documents to effectuate the collection of tax authorized pursuant to this Ordinance.

**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 via email (3.20.26/ks)

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

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

( ) Approved      ( ) Denied

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