

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 qualifying cities and counties to impose a new 0.1% sales and use tax option to fund certain criminal justice purposes; and

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

WHEREAS, RCW 82.14.345 allows the County Council to implement the criminal justice sales and use tax by ordinance 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 County Council pass an ordinance to implement a one-tenth of one percent 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 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 County Council has 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 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, consistent with this demonstrated preference and in recognition of the importance of public trust and accountability in taxation, the 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 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

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:

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

Civil Deputy Prosecutor

Satpal Sidhu, County Executive

() Approved () Denied

Date Signed: _____