PROPOSED BY: WHATCOM COUNTY EXECUTIVE
INTRODUCED:_____

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, an adequately funded criminal justice system is necessary to maintain safe and livable communities; and

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, 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, THE WHATCOM COUNTY COUNCIL DOES HEREBY ORDAIN 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

WHATCOM COUNTY COUNCIL

ATTEST:

_____
Cathy Halka, Clerk of the Council

WHATCOM COUNTY, WASHINGTON

_____
Kaylee Galloway, Council Chair

APPROVED AS TO FORM:

Approved by Brandon Waldron 3/3/26
_____
Civil Deputy Prosecutor

WHATCOM COUNTY EXECUTIVE
WHATCOM COUNTY, WASHINGTON

_____
Satpal Sidhu, County Executive

( ) Approved ( ) Denied

Date Signed: _____

EXHIBIT A

CHAPTER 3.27
SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES

Sections:

3.27.010 **Sales or use tax statutory authorization.**

3.27.020 **Tax rate.**

3.27.030 **Administration and collection of tax.**

3.27.040 **Use of proceeds.**

3.27.050 **Effective date.**

3.27.060 **Severability.**

3.27.010 Sales or use tax statutory authorization

Pursuant to RCW 82.14.345, there is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within Whatcom County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12.

3.27.020 Tax rate

Effective July 1, 2026, the rate of the tax imposed by WCC 3.70.010 shall be 0.1 percent (0.1%) of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax.

3.27.030 Administration and collection of tax

The tax imposed by this ordinance shall be administered and collected in accordance with RCW 82.14.050. The Whatcom County Executive is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax.

3.27.040 Use of proceeds

The proceeds from the tax imposed by WCC 3.27.010 shall be deposited in a special fund in Whatcom County to be known as the " Criminal Justice Sales Tax Fund – RCW 82.14.345." Moneys deposited in such fund shall be used only for the purposes authorized by RCW 82.14.345, or as may be amended.

3.27.045 Reporting of use of proceeds

As stipulated in RCW 82.14.345, Whatcom County will report on an annual basis to the Washington Association of Counties on how the moneys received from this tax were expended.

3.27.050 Effective date

The ordinance codified in this chapter shall be in full force and effect 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.

3.27.060 Severability

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