

RESOLUTION NO. _____

**SETTING PRIORITIES FOR A SALES AND USE TAX OF ONE-TENTH OF ONE
PERCENT FOR CRIMINAL JUSTICE PURPOSES AS AUTHORIZED BY RCW
82.14.345**

WHEREAS, on March 24, 2026, Whatcom County Council adopted Ordinance 2026-____, a new sales and use tax for criminal justice purposes, as authorized by RCW 82.14.345; 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.

NOW, THEREFORE, BE IT RESOLVED by the Whatcom County Council that 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

BE IT FINALLY RESOLVED by the Whatcom County Council that the Whatcom County Council states its intent that revenues from the new sales and use tax for criminal justice purposes be appropriated in a manner consistent with these priorities during the 2027-2028 biennial budget process.

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:

Kimberly Thulin by email (3.23.26/ks)

Civil Deputy Prosecutor