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**Title:** AN ORDINANCE directing the submission to the qualified voters of King County at the August 17, 2010, special election, a proposition authorizing an additional sales and use tax of two-tenths of one percent pursuant to RCW 82.14.450 for criminal justice, fire protection and other general governmental purposes; and appointing committees to write the voters' pamphlet statements for the August 17, 2010, special election.

**Sponsors:** Julia Patterson, Larry Gossett

**Indexes:**

**Code sections:**

**Attachments:** 1. 2010-0273 Transmittal Letter.doc, 2. 2010-0273 Fiscal Note.xls, 3. 2010-0273 Attachment to Transmittal Letter-- Attachment A..doc, 4. Staff Report 05-04-2010, 5. Staff Report 05-13-2010, 6. Staff Report 05-13-2010 --with attachments, 7. 2010-0273 Amendment Package 5-24-10.pdf

Date	Ver.	Action By	Action	Result
5/24/2010	1	Metropolitan King County Council	Failed	
5/13/2010	1	Budget and Fiscal Management Committee	Deferred	
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Clerk 04/29/2010

AN ORDINANCE directing the submission to the qualified voters of King County at the August 17, 2010, special election, a proposition authorizing an additional sales and use tax of two-tenths of one percent pursuant to RCW 82.14.450 for criminal justice, fire protection and other general governmental purposes; and appointing committees to write the voters' pamphlet statements for the August 17, 2010, special election.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Findings:

A. Public safety is one of the most fundamental purposes of government.

B. A strong system of criminal justice is necessary to maintain safe and livable communities.

C. Under Washington state law, counties provide many regional and local criminal justice functions, including police protection services and responding to emergencies.

D. In order to have the greatest possible impact in helping those most in need and the highest return on its investments, King County focuses on prevention and intervention efforts, job readiness and employment services, ending homelessness, and providing services that reduce criminal justice involvement and costs.

E. The current funding for criminal justice is limited and insufficient to provide King County residents with the level of services that are needed to build and maintain safe and strong communities.

F. King County has aggressively worked to reduce expenditures by consolidating departments and functions, reducing labor costs, and eliminating positions and programs.

G. For many years, King County has also worked to obtain additional revenue tools from the state Legislature to offset the structural funding problem facing King and all other Washington counties. In the 2009 legislative session, King County was successful in obtaining a number of the changes sought over the years, such as additional flexibility for using certain revenues for a limited period of time. However, these changes were not sufficient to solve the county's projected revenue shortfalls.

H. The county's projected 2011 and 2012 deficits threaten important criminal justice and other essential government functions. The projected deficits will require that cuts be made to these essential services unless additional revenue is approved by the voters. In order to limit these cuts and maintain safe and strong communities, it is important for the voters to consider a sales and use tax proposition to support criminal justice and other essential county and city services.

I. The county's current expense fund faces continuing challenges in future years. To balance the 2010 budget, the county was forced to cut fifty-six million dollars. For 2011, the deficit is projected to approach sixty million dollars. If the 2011 deficit is not met with ongoing reductions, then by 2012, the deficit raises to

eighty million dollars.

J. King County must continue to find efficiencies and capitalize on productivity gains through the use of technology, better program management and performance measurement in order to contain costs and bring growth in revenues and expenditures into equilibrium.

**SECTION 2. Authorization of additional sales and use tax.**

A. In order to provide funding for the purposes identified in section 4 of this ordinance, the council hereby directs the submission of a proposition to the voters of the county substantially as set forth in section 5 of this ordinance to authorize the county to fix and impose pursuant to RCW 82.14.450 an additional sales and use tax of two-tenths of one percent.

B. If approved by the voters, this additional sales and use tax:

1. Shall be in addition to other existing sales and use taxes currently imposed by the county;
2. Shall be imposed on all taxable events as authorized under chapters 82.08 and 82.12 RCW and collected as of a date as determined by the council; and
3. Shall not apply to any exempt transactions identified in RCW 82.14.450.

C. If, as a result of the adoption of this proposition by the voters of the county, the county imposes an additional sales and use tax upon sales of lodging in excess of the limits contained in RCW 82.14.410, those sales shall be exempt from the imposition of that additional sales and use tax.

**SECTION 3. Distribution of taxes collected.**

A. If approved by the voters, sixty percent of any sale and use tax proceeds authorized by section 2 of this ordinance and collected by the state Department of Revenue shall be paid to the county.

B. If approved by the voters, forty percent of any sales and use tax proceeds authorized by section 2 of this ordinance and collected by the state Department of Revenue shall be distributed to cities within King County on a per capita basis.

**SECTION 4. Use of tax proceeds.**

A. If approved by the voters, at least one-third of all proceeds from the sales and use tax authorized under section 2 of this ordinance shall be used for criminal justice purposes or fire protection purposes, or both. County proceeds will be used predominantly for criminal justice purposes, including police protection, domestic violence and sexual assault victim services. The remainder of county proceeds will be used for other general county purposes. City proceeds will be used for criminal justice purposes, fire protection purposes and other general city purposes.

B. For the purposes of this section, "proceeds from the sales and use tax" means the principal amount of funds raised by the additional sales and use tax authorized by this ordinance and any interest earnings on the principal amount of funds.

**SECTION 5. Call for election.** Pursuant to RCW 29A.04.321, it is hereby found that the proposition, substantially as hereinafter set forth, be submitted to the qualified electors of the county at a county special election to be held in conjunction with the primary election on August 17, 2010. King County elections is hereby requested to assume jurisdiction of and to call and conduct such election to be held within the county on said date and to submit to the qualified voters of the county at such election said proposition.

The clerk of the council is hereby authorized and directed to certify said proposition to the director of elections in substantially the following form:

The Metropolitan King County Council adopted Ordinance \_\_\_\_\_ concerning funding for criminal justice, fire protection and other government purposes. This proposition would authorize King County to fix and impose an additional sales and use tax of two-tenths of one percent (0.2%) to be split between the county (60%) and cities (40%). At least one-third of all proceeds shall be used for criminal justice or fire protection purposes, or both. County proceeds shall be used predominantly for criminal justice purposes, such as police protection, domestic violence and sexual assault victim services. Proceeds may also fund other governmental purposes. Should this proposition be:

Approved? \_\_\_\_\_

Rejected? \_\_\_\_\_

**SECTION 6. Voters' pamphlet.** RCW 29A.32.280 provides that for each measure from a jurisdiction that is included in a local voters' pamphlet, the legislative authority of that jurisdiction shall formally appoint one committee to write a statement for voter approval of the measure and one committee to write a statement against the measure.

**SECTION 7. Appointment of voters' pamphlet committees.** Pursuant to RCW 29A.32.280, the following individuals are appointed to serve on the voters' pamphlet committees, each committee to write a statement for or against the proposed criminal justice sales and use tax ballot measure:

- | FOR | AGAINST |
|-----|---------|
| 1.  | 1.      |
| 2.  | 2.      |
| 3.  | 3.      |

**SECTION 8. Ratification.** Certification of the proposition by the clerk of the council to the director of elections in accordance with law before the election on August 17, 2010, and any other acts consistent with the authority and before the effective date of this ordinance are hereby ratified and confirmed.

**SECTION 9. Authority supplemental.** The authority granted in this ordinance is supplemental to all other powers of the county, and nothing in this ordinance shall be construed as limiting or restricting any powers or authority conferred upon the county by law.

**SECTION 10. Severability.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.