



Legislation Text

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Clerk 06/05/2025

AN ORDINANCE imposing an additional sales and use tax of one-tenth of one percent, as authorized in Section 201, Chapter 350, Laws of Washington 2025 for criminal justice purposes; providing for the use of the sales and use tax proceeds for eligible expenditures; and adding a new section to K.C.C. chapter 4A.500.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Findings:

A. An adequately funded public safety system is necessary to maintain safe and livable communities.

B. Under Washington state law, counties provide many regional and local services advancing community health and public safety through the criminal justice system.

C. The projected budget deficit within the county's current expense fund threatens the county's ability to provide these services.

D. The county's current expense fund currently anticipates reductions of up to one hundred and fifty million dollars in the 2026-2027 biennium, with further reductions in future biennial budgets, absent new revenues.

E. Through Section 201, Chapter 350, Laws of Washington 2025, the Washington state legislature has allowed a qualified city or county to authorize, by resolution or ordinance, a new sales and use tax of one-tenth of a percent for criminal justice purposes.

F. Under Section 201, Chapter 350, Laws of Washington 2025, the ordinance authorizing the 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.

G. The county, through its law enforcement agency, the King County sheriff's office, meets the requirements to receive a grant from the Local Law Enforcement Grant Program created through Section 101, Chapter 350, Laws of Washington 2025, having:

1. Issued and implemented policies and practices consistent with RCW 43.17.425 and 10.93.160, and the office of the attorney general's keep Washington working act guide, model policies, and training recommendations for state and local law enforcement agencies;

2. Participated in commission training as required by RCW 43.101.455 and 36.28A.445;

3. Issued and implemented policies and practices regarding use of force and de-escalation tactics consistent with RCW 10.120.030 and the office of the attorney general's model policies, and all other commission and attorney general model policies regarding use of force for law enforcement including, but not limited to, duty to intervene and training and use of canine teams;

4. Implemented use of force data collection and reporting consistent with chapters 10.118 and 10.120 RCW when the program is operational, as confirmed by a notice from the attorney general's office to all police chiefs and sheriffs;

5. Issued and implemented policies and practices consistent with chapters 7.105 and 9.41 RCW and the commission model policies and training addressing firearm relinquishment pursuant to court orders;

6. A twenty-five percent officer completion rate with the commission's forty-hour crisis intervention team training;

7. One hundred percent officer compliance rate for those officers required to complete trauma-informed, gender-based violence interviewing, investigation, response, and case review training developed or approved by the commission pursuant to RCW 43.101.272 and 43.101.276, and if requested by the commission, participated in agency case reviews;

8. Received funding from a sales and use tax authorized pursuant to RCW 82.14.340;

9. A sheriff who is certified by the criminal justice training commission, and who has not been convicted of a felony anywhere in the United States or under foreign law, or been convicted of a gross misdemeanor involving moral turpitude, dishonesty, fraud, or corruption; and

10. Issued and implemented policies and practices that prohibit volunteers who assist with agency work from enforcing criminal laws, other than for assistance with special event traffic and parking, including engaging in pursuits, detention, arrests, the use of force, or the use of deadly force, carrying or the use of firearms or other weapons, or the use of dogs to track people or animals other than for purposes of search and rescue; and that set forth the required supervision of volunteers, including that they must be clearly identifiable by the public as distinguishable from peace officers and any identifying insignia must be officially issued by the agency and used only when on duty.

H. The county, through its law enforcement agency, the King County sheriff's office, has provided the criminal justice training commission with a detailed staffing plan specifying:

1. The total number of commissioned officers currently employed by the agency;
2. The total number of specially commissioned officers currently employed by the agency;
3. The total number of co-response teams established within the county and what staffing are included in each co-response team;
4. The total number of administrative staff currently employed by the agency;
5. The number of officers on flexible work schedules;
6. The average 911 response rate of the county over the twelve-month period immediately preceding the month in which the county is submitting documentation to the criminal justice training commission; and
7. The average case closure rate of the county over the twelve-month period immediately preceding the month in which the county is submitting documentation to the criminal justice training commission.

NEW SECTION. SECTION 2. There is hereby added to K.C.C. chapter 4A.500 a new section to read as follows:

A. To provide funding for criminal justice purposes as authorized by Section 201, Chapter 350, Laws of Washington 2025, an additional one-tenth of one percent sales and use tax is hereby levied, fixed, and imposed on all taxable events within the county as defined in chapter 82.08, 82.12, or 82.14 RCW beginning on January 1, 2026, except as provided in subsection B. of this section. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.12 RCW, and shall be collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. The additional sales and use tax shall be in addition to all other existing sales and use taxes currently imposed by the county.

B. The tax imposed in subsection A of this section shall not apply to sales of lodging to the extent that the total sales tax rate imposed on such sales of lodging would exceed the greater of:

1. Twelve percent; or
2. The total sales tax rate that would have applied to the sale of lodging if the sale were made on

December 1, 2000, to the extent required by RCW 82.14.410.

C. For the purposes of this section, the definitions in this subsection apply unless the context clearly requires otherwise:

1. "Criminal justice purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system and behavioral health system occurs, and which includes:

a. domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined by RCW 70.123.020;

b. staffing adequate public defenders to provide appropriate defense for individuals;

c. diversion programs;

d. reentry work for inmates;

e. local government programs that have a reasonable relationship to reducing the numbers of people

interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health;

f. community placements for juvenile offenders; and

g. community outreach and assistance programs, alternative response programs, and mental health crisis response including, but not limited to, the recovery navigator program.

2. "Proceeds" means the principal amount of moneys raised by the sales and use tax authorized by this section and any interest earnings on the principal.

D. The proceeds from the tax imposed in subsection A. of this section shall be distributed to the King County current expense fund, and shall be used in a manner consistent with Section 201, Chapter 350, Laws of Washington 2025 to support criminal justice purposes.

E. To the extent required by Section 201, Chapter 350, Laws of Washington 2025, the county executive shall, within one calendar year of imposition of the tax and annually thereafter, make a report to the Washington state association of counties on how the moneys received have been expended.

SECTION 3. Effective date. This ordinance takes effect on October 1, 2025, except section 2 of this ordinance, which takes effect on January 1, 2026.

SECTION 4. 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 5. 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.