



## Legislation Text

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**File #:** 2010-0367, **Version:** 1

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Clerk 06/24/2010, 07/15/2010

AN ORDINANCE directing the submission to the qualified voters of King County at a special election on November 2, 2010, 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, with proceeds split between the county (sixty percent) and cities (forty percent), subject to a requirement to appropriate certain unincorporated area property tax revenues for criminal justice purposes; limiting the use of county tax proceeds to criminal justice purposes; limiting collection to a maximum of three years; and appointing committees to write the voters' pamphlet statements for the special election on November 2, 2010.

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.

G. The county's projected 2011 and 2012 budget 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.

H. 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 with another eighty million dollars in cuts necessary for 2012.

I. 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. Definitions.** The definitions in this section apply throughout this ordinance unless the context clearly requires otherwise.

A. "Criminal justice purposes" means activities that substantially assist the criminal justice system, including but not limited to services such as police protection, the incarceration of offenders, court services, and the prosecution and defense services of defendants on behalf of King County residents, domestic violence services, sexual assault services and legal assistance.

B. "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 3. Authorization of additional sales and use tax.**

A. In order to provide funding for the purposes identified in section 6 of this ordinance, the council hereby directs the submission of a proposition to the voters of the county substantially as set forth in section 8

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, the 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 by ordinance;

3. Shall not apply to any exempt transactions identified in RCW 82.14.450(4), and
4. Shall be subject to the conditions set forth in section 4 of this ordinance.

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 4. Conditions on imposition and continuation of taxes.**

A. The authority to fix and impose the sales and use tax for the purposes in section 6 of this ordinance shall be subject to the following conditions: annually, pursuant to RCW 36.33.220, the King County budget ordinance must appropriate at least nine million five hundred thousand dollars from the county road fund for police protection in the unincorporated area of King County. The amount appropriated annually shall be in addition to any amount of the county roads fund revenues that may lawfully be spent for traffic enforcement purposes without utilizing the authority in RCW 36.33.220;

B. Notwithstanding any other provision of this ordinance, in any year in which the conditions identified in subsection A. of this section are not satisfied, the additional sales and use tax authorized by this ordinance and fixed and imposed by the county shall expire on the last day of the first quarter in the following year.

**SECTION 5. Distribution of taxes collected.**

A. If approved by the voters, sixty percent of any sale and use tax proceeds authorized by section 3 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 3 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 6. Use of tax proceeds.** If approved by the voters, at least one-third of all proceeds from the sales and use tax authorized by section 3 of this ordinance shall be used for criminal justice purposes or fire protection purposes, or both. County proceeds shall be used solely for criminal justice purposes and as authorized by RCW 82.14.450. City proceeds may be used for criminal justice purposes, fire protection purposes or other general city purposes, as authorized by RCW 82.14.450.

**SECTION 7. Expiration.** The additional sales and use tax authorized under section 3 of this ordinance, if imposed and levied, shall expire on the date in section 4.B. of this ordinance if the conditions in section 4.A. of this ordinance are not satisfied, or on April 1, 2014, whichever is earlier.

**SECTION 8. 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 general election on November 2, 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 0.2%, 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. County proceeds shall be used solely for criminal justice purposes, such as police protection. The additional sales and use tax shall expire after 3 years or

earlier, if certain unincorporated area property tax revenues are not used for criminal justice purposes. Should this proposition be:

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

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

**SECTION 9. 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 10. 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 11. Ratification.** Certification of the proposition by the clerk of the council to the director of elections in accordance with law before the election on November 2, 2010, and any other acts consistent with the authority and before the effective date of this ordinance are hereby ratified and confirmed.

**SECTION 12. 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 13. Regional accountability.** Six months before the termination of collections of the additional sales and use tax of two-tenths of one percent, but not later than July 1, 2013, the county auditor shall, in a report, prepare an inventory of how cities have expended proceeds of the additional sales and use tax

imposed under this ordinance, for city criminal justice purposes, for fire protection purposes and other general city purposes . The report shall detail, to the extent possible, city expenditures of the additional sales tax which benefit both city and regional objectives, including, but not limited to, infrastructure investments to promote growth management act goals, investments that spur annexations to cities, city payments for regional contract services and city contributions to local and regional human services. The auditor shall file one paper copy and an electronic copy with the clerk of the council, who shall retain the paper copy and forward an electronic copy to each councilmember.

SECTION 14. 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.