

RCW 82.14.460

Sales and use tax for chemical dependency or mental health treatment services or therapeutic courts.

(1)(a) A county legislative authority may authorize, fix, and impose a sales and use tax in accordance with the terms of this chapter.

(b) If a county with a population over eight hundred thousand has not imposed the tax authorized under this subsection by January 1, 2011, any city with a population over thirty thousand located in that county may authorize, fix, and impose the sales and use tax in accordance with the terms of this chapter. The county must provide a credit against its tax for the full amount of tax imposed under this subsection (1)(b) by any city located in that county if the county imposes the tax after January 1, 2011.

(2) The tax authorized in this section is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the state under chapters [82.08](#) and [82.12](#) RCW upon the occurrence of any taxable event within the county for a county's tax and within a city for a city's tax. The rate of tax equals 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.

(3) Moneys collected under this section must be used solely for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.

(4) All moneys collected under this section must be used solely for the purpose of providing new or expanded programs and services as provided in this section, except a portion of moneys collected under this section may be used to supplant existing funding for these purposes in any county or city as follows: Up to fifty percent may be used to supplant existing funding in calendar year 2010; up to forty percent may be used to supplant existing funding in calendar year 2011; up to thirty percent may be used to supplant existing funding in calendar year 2012; up to twenty percent may be used to supplant existing funding in calendar year 2013; and up to ten percent may be used to supplant existing funding in calendar year 2014.

(5) Nothing in this section may be interpreted to prohibit the use of moneys collected under this section for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this section.

[2010 c 127 § 2; 2009 c 551 § 2; 2008 c 157 § 2; 2005 c 504 § 804.]

Notes:

Findings -- Intent -- 2008 c 157: "The legislature finds it necessary to clarify the original intent regarding eligible expenditures of the sales and use tax provided in RCW [82.14.460](#). The legislature intended that upon the original effective date of RCW [82.14.460](#), the moneys collected under RCW [82.14.460](#) would be permitted to be used for the purposes as provided in RCW [82.14.460](#) as clarified by section 2, chapter 157, Laws of 2008." [2008 c 157 § 1.]

Findings -- Intent -- Severability -- Application -- Construction -- Captions, part headings, subheadings not law -- Adoption of rules -- Effective dates -- 2005 c 504: See notes following RCW [71.05.027](#).

Alphabetization -- Correction of references -- 2005 c 504: See note following RCW [71.05.020](#).