

RESOLUTION NO. 25-XXXX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE
FOREST PARK, WASHINGTON, AUTHORIZING A SALES AND USE
TAX INCREASE OF 0.1% FOR PUBLIC SAFETY PURPOSES
PURSUANT TO ESHB 2015 (RCW CHAPTERS 43.101, 36.28A, AND
82.14)**

WHEREAS, the Washington State Legislature passed Engrossed Substitute House Bill (ESHB) 2015 in 2024, authorizing local governments to impose 0.1% sales and use tax for the purpose of improving public safety; and

WHEREAS, ESHB 2015 added new provisions to RCW Chapters 43.101, 36.28A, and 82.14 allowing cities such as Lake Forest Park to adopt this tax by councilmanic action between January 1, 2025, and December 31, 2028; and

WHEREAS, the City of Lake Forest Park currently imposes a local sales tax rate of 10.3%, and this proposed increase to 10.4% represents a 0.1% increase, with the potential to generate approximately \$200,000 annually in dedicated public safety revenue; and

WHEREAS, public safety services in Lake Forest Park—including police operations, emergency response, criminal justice, and mental health intervention programs—are facing rising costs and funding limitations; and

WHEREAS, applying this local option tax demonstrates the City's commitment to funding public safety and enhances the City's eligibility for future public safety grant programs under ESHB 2015, which prioritize jurisdictions that have enacted the local tax option; and

WHEREAS, the City recognizes that local sales tax is contributed to not only by residents but also by visitors and consumers from surrounding areas, thereby distributing the financial responsibility more broadly.

NOW, THEREFORE, BE IT RESOLVED, by the city of the city council of Lake Forest Park, as follows:

Section 1. AUTHORIZATION OF SALES AND USE TAX. Pursuant to ESHB 2015 and RCW 82.14.540 (as enacted), the City Council of Lake Forest Park hereby authorizes the imposition of an additional 0.1% sales and use tax, to be collected within the city limits, for the purpose of funding public safety.

Section 2. USE OF REVENUE. Revenues from this tax shall be deposited into a dedicated public safety fund and shall be used exclusively for improving and maintaining public safety services, including but not limited to:

- Police staffing, training, and equipment;
- Emergency response and dispatch services;
- Crime prevention and community safety programs;
- Behavioral health and crisis intervention initiatives.

Section 3. COUNCILMANIC AUTHORITY. This action is taken by the Lake Forest Park City Council pursuant to councilmanic authority granted under state law. No public vote is required for implementation.

Section 4. EFFECTIVE DATE. This resolution shall take effect immediately. The tax authorized herein shall be implemented on the earliest date allowed by the Washington State Department of Revenue following proper notification and administrative setup.

Section 5. CORRECTIONS. The City Clerk is authorized to make any necessary corrections to this resolution, including but not limited to scrivener's errors, numbering, and formatting.

PASSED BY A MAJORITY VOTE of the members of the Lake Forest Park City Council this __ day of _____, 2025.

APPROVED:

Tom French
Mayor

ATTEST/AUTHENTICATED:

Matthew McLean
City Clerk

FILED WITH THE CITY CLERK:_____
PASSED BY THE CITY COUNCIL:
RESOLUTION NO.: 25-____