

CITY OF MEDINA, WASHINGTON

Ordinance No. 1054

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEDINA, WASHINGTON, RELATING TO THE IMPLEMENTATION OF A PUBLIC SAFETY SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES; ADDING A NEW CHAPTER 3.66 PUBLIC SAFETY SALES AND USE TAX TO THE MEDINA MUNICIPAL CODE; AUTHORIZING THE CITY TO APPLY FOR A STATE PUBLIC SAFETY GRANT; PROVIDING FOR SEVERABILITY AND CORRECTIONS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Medina currently provides many regional and local services which advance community health and public safety through the criminal justice system; and

WHEREAS, the City's public safety expenses are increasing annually, creating negative budget impacts and the inability to maintain services at their current level or expand to address increased demands on community health and public safety programs; and

WHEREAS, During the 2025 supplemental legislative session, the Washington State Legislature passed ESHB 2015 (Section 201, Chapter 350, Laws of Washington 2025), which allows the legislative authorities of cities and counties to impose a sales and use tax of 0.1% for criminal justice purposes; and

WHEREAS, through Section 201, Chapter 350, Laws of Washington 2025, the Washington State Legislature has authorized the legislative authority of a qualified city to implement, by resolution or ordinance, a sales and use tax by June 30, 2028; and

WHEREAS, in order to be eligible to implement the authorized public safety sales and use tax, the City must meet the requirements to receive the public safety grant authorized in Section 201, Chapter 350, Laws of Washington 2025, and must issue and implement policies and procedures as required under the law; and

WHEREAS, the City, through its law enforcement agency, will submit documentation to the Criminal Justice and Training Commission ("CJTC") concurrently with the adoption of this ordinance, demonstrating that it has met the requirements of Section 201, Chapter 350, Laws of Washington 2025, and is eligible to receive the public safety grant and to implement the public safety sales and use tax, and will submit any additional documentation required by the CJTC to obtain such eligibility; and

WHEREAS, the authorized tax is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the State pursuant to Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the city; and

WHEREAS, the rate of tax shall be equal to one-tenth of one percent (0.1%) of the selling price, in the case of sales tax, or value of the article used, in the case of a use tax; and

WHEREAS, revenue received from the public safety sales and use tax must be used for criminal justice purposes, meaning activities that substantially assist the criminal justice system, including circumstances where ancillary benefits to civil justice and behavioral health system occur, which may include domestic violence victim services, staffing of adequate public defense counsel, diversion programs, reentry work for incarcerated individuals, programs that have a reasonable relationship to reducing the number of individuals interacting with the criminal justice system, improving behavioral health, reducing incidents of homelessness, community placements for juvenile offenders, and community outreach and assistance programs; and

WHEREAS, cities implementing the public safety sales and use tax shall, within one calendar year of implementation of the tax, and annually thereafter, make a report to the Association of Washington Cities (“AWC”) and such report shall include information on how the revenues received from the public safety sales and use tax were expended by the city; and

WHEREAS, the City Council finds that it is in the best interests of the public health, safety, and welfare of its citizens to implement the public safety sales and use tax of one-tenth of one percent (0.1%), effective January 1, 2026, and use the revenues collected for criminal justice purposes; **NOW, THEREFORE**,

THE CITY COUNCIL OF THE CITY OF MEDINA, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Findings. The findings and recitals set forth above are hereby adopted and incorporated by reference.

Section 2. New Chapter 3.66 Imposing Tax. A new chapter is hereby added to the Medina Municipal Code, Chapter 3.66 entitled “Public Safety Sales and Use Tax” to read as follows:

CHAPTER 3.66

PUBLIC SAFETY SALES AND USE TAX

Sections

3.66.010 Tax imposed.

3.66.020 Applicability of tax.

3.66.030 Administration and collection.

3.66.040 Allowable uses of tax receipts.

3.66.050 Violation and penalty.

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3.66.010 Tax imposed.

Effective beginning July 1, 2026, an additional one-tenth of one percent (0.1%) sales and use tax, as authorized by Section 201, Chapter 350, Laws of Washington 2025, is hereby levied, fixed, and imposed on all taxable events within the city as defined in RCW 82.14.020, as currently enacted or later amended. The sales and use tax imposed pursuant to this chapter shall be in addition to all other sales and use taxes imposed by the city

3.66.020 Applicability of tax.

The tax imposed pursuant to this chapter shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08, 82.12, and 82.14 RCW, and shall be collected at the rate of one-tenth of one percent of (a) the selling price, in the case of a sales tax; or (b) the value of the article used, in the case of a use tax.

3.66.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.

3.66.040 Allowable uses of tax receipts.

Moneys received by the city from the tax imposed under this chapter must be expended for Criminal Justice Purposes. As used in this chapter, "Criminal Justice Purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice 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 those terms are defined in 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.

3.66.050 Violation and penalty.

Any seller who fails or refuses to collect the tax imposed by this chapter with the intent to violate the provisions of this chapter or to gain some advantage or benefit, whether direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

3.66.060 Annual reporting.

The finance director shall, within one calendar year of imposition of the tax imposed under this chapter, and annually thereafter, make a report to the Association of Washington Cities on how the moneys received by the city from the tax were expended.

Section 3. Documentation to CJTC. The City Council requests that the City Manager or his designee submit all required documentation to the Criminal Justice Training Commission demonstrating that the City meets the requirements of Section 101, Chapter 350, Laws of Washington 2025, as described in Section 1 of this Ordinance. Such documentation shall be submitted in a form and manner prescribed by the Criminal Justice Training Commission. The City shall timely rectify any deficiencies identified by the Commission.

Section 4. Notice to Department of Revenue. The City Council requests that the City Manager or designee submit a copy of this Ordinance to the Washington State Department of Revenue and take all other reasonable steps necessary to collect the tax imposed by this Ordinance.

Section 5. Authority to Apply for Grant. The City Manager or designee is authorized to take all actions necessary apply for the grant funds as set forth in ESHB 2015 (Section 201, Chapter 350, Laws of Washington 2025).

Section 6. Severability. If any section, sentence, clause, or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity of any other section, sentence, clause, or phrase of this ordinance.

Section 8. Publication. This Ordinance shall be published by an approved summary consisting of the title.

Section 9. Corrections. Upon the approval of the city attorney, the city clerk, and/or the code publisher is authorized to make any necessary technical corrections to this ordinance, including but not limited to the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any reference thereto.

Section 0. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication as required by law. Pursuant to Section 2, above, the tax imposed by this Ordinance shall take effect on July 1, 2026.

PASSED BY THE CITY COUNCIL OF THE CITY OF MEDINA ON THE 9th DAY OF MARCH BY A VOTE OF ___ FOR, ___ AGAINST, AND ___ ABSTAINING, AND IS SIGNED IN AUTHENTICATION OF ITS PASSAGE THE 9TH DAY OF MARCH, 2026.

Jessica Rossman, Mayor

Approved as to form:
Inslee Best Doezie & Ryder, P.S.

Attest:

Jennifer R. Robertson, City Attorney

Dawn Nations, Acting City Clerk

PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO.: 1054/ AB