

# Council Agenda Bill

**AB Number**

AB25-081

## Agenda Bill Information

**Title\***

Resolution Authorizing a One-Tenth of One Percent (0.1%) Sales and Use Tax for Criminal Justice Purposes

**Action\***

Motion

**Council Agenda Section**

Committee Report

**Council Meeting Date\***

09/08/2025

**Staff Member**

Drew Bouta

**Department\***

Finance

**Committee**

Finance and Administration

**Committee Date**

09/03/2025

**Exhibits**

Packet Attachments - if any

Public Safety Enhancement Sales Tax Resolution.docx

23.84KB

## Summary

**Introduction\***

Brief summary.

During the 2025 legislative session, the Washington State Legislature enacted ESHB 2015 to provide qualified cities, towns, or counties the ability to authorize a new local option sales and use tax of one-tenth of one percent (0.1%) for criminal justice purposes. The intent of this resolution, after carefully considering the financial needs of the Snoqualmie Police Department, and criminal justice in general, which includes programs and/or responses that have a positive effect on the criminal justice system, such as the provision of adequate public defense or homeless and mental health services, is to authorize the one-tenth of one percent (0.1%) sales and use tax pursuant to Section 201, Chapter 350, Laws of Washington 2025, and certify that the City of Snoqualmie meets all of the requirements to impose the tax.

**Proposed Motion**

Move to approve Resolution xxxx authorizing a one-tenth of one percent (0.1%) sales and use tax for criminal justice purposes pursuant to Section 201, Chapter 350, Laws of Washington 2025.

**Background/Overview\***

What was done (legislative history, previous actions, ability to hyperlink)

The Washington State Legislature approved [ESHB 2015](#) during the 2025 legislative session which established two new funding mechanisms for criminal justice purposes:

1.  
**A three-year \$100 million grant program for hiring, retaining, and training new police officers and co-responders.**
2.  
**A councilmanic 0.1% local option sales and use tax for criminal justice purposes.**

According to ESHB 2015, “**criminal justice purposes**” is defined as “activities that substantially assist the criminal justice system” and includes “circumstances where ancillary benefit to the civil justice and behavioral health systems occurs” such as the following:

1.  
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.
2.  
Staffing adequate public defenders to provide appropriate defense for individuals.
3.  
Diversion programs
4.  
Reentry work for inmates
5.  
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.
6.  
Community placements for juvenile offenders
7.  
Community outreach and assistance programs, alternative response programs, and mental health crisis response.

To authorize the 0.1% sales and use tax, the City of Snoqualmie must **qualify** for the grant. In order to qualify for the grant, the Snoqualmie Police Department must have the following in place:

1.  
**Washington State Office of Attorney General (AGO) Training and Policies.** Established policies that comply with state

law as well as AGO's guidance for law enforcement practices related to citizenship status.

2.

**Criminal Justice Training Commission (CJTC)**

**Trainings.** Participated in CJTC trainings related to behavioral health and first aid.

3.

**Use of Force Policies.** Established policies on de-escalation and use of force that incorporate the AGO's guidance on duty to intervene and use of police dogs.

4.

**Use of Force Database.** Complied with state laws on use of force data reporting (once that state program is operational).

5.

**Court-Ordered Firearm Relinquishment.**

Established policies related to civil protection orders and the court-ordered surrender of firearms.

6.

**Crisis Intervention Training.** At least 25% of officers who have completed CJTC crisis intervention team training.

7.

**Gender-Based Violence Trainings.** 100% completion by required officers for CJTC trainings on sexual assault and gender-based violence.

8.

**Public Safety Sales Taxes.** Received funds from or authorized a public safety or criminal justice sales tax.

9.

**Leadership Requirements.** A police chief, sheriff, or marshal who is CJTC-certified and has no felony convictions or gross misdemeanor convictions for moral turpitude, dishonesty, fraud, or corruption.

**10. Volunteer**

**Requirements.** Established policies for supervising agency volunteers, any insignia worn by volunteers, and for restricting those volunteers from enforcing criminal laws other than for special event traffic and parking, using force, carrying weapons, or using dogs for purposes besides search and rescue.

The Snoqualmie Police Department will need to submit documentation to the CJTC demonstrating that it has the policies, procedures, and operations in place, as well as training received, in order to impose the tax.

In addition to qualifying for the grant, the City of Snoqualmie must also provide the CJTC with a **detailed staffing plan** that includes the number of co-response teams, administrative staff, commissioned and specially commissioned officers, and officers on flexible schedules, as well as its **average 911 response rate** and **average case closure rate** for the preceding year.

Once the documentation has been submitted, the CJTC will have 45 days to review and notify the City of Snoqualmie of any outstanding deficiencies.

If the resolution is approved, and there are no outstanding deficiencies, then the City of Snoqualmie can send the resolution to the Washington State Department of Revenue for implementation. Per RCW 82.14.055, a local sales tax change may take effect no sooner than 75 calendar days after DOR receives notice of the change. Sales tax rate changes may only take effect on January 1, April 1, or July 1. The City of Snoqualmie would need to provide DOR notice by October 17, January 15, or April 17 in order for a sales tax to take effect on January 1, April 1, or July 1 respectively.

#### **Analysis\***

The intent of this resolution is to impose a 0.1% sales and use tax for criminal justice purposes. The sales and use tax would be permanent unless rescinded by Council action at a future date and is “stackable” with other taxes and the imposition of taxes by other governments. “Stackable” means that both the City of Snoqualmie and King County can pass and use the same tax independently or in addition to the other. As a result, and unlike the public safety sales tax (RCW 82.14.450), this local option sales and use tax has no sharing requirement (i.e., 85% City, 15% shared with County).

Assuming a January 1, 2025, start date, and given the lag time between actual retail sales and distribution

of the tax, the City of Snoqualmie would not receive any revenue from the tax until March 2026. Using 2024 sales and use tax (regular and optional) revenue as the baseline for forecasting, and an inflation factor based on a forecast of the annual percentage change in the CPI-U for the Seattle-Tacoma-Bellevue, WA area, the imposition of the tax is expected to generate the following revenue over a six-year period:

- 2026: \$243,000
- 2027: \$302,000
- 2028: \$312,000
- 2029: \$322,000
- 2030: \$333,000
- 2031: \$344,000

The funds this tax generates would be used solely for criminal justice purposes. In addition, because this is a tax on all retail sales within the City, all retail sales consumers, including non-resident visitors would pay the tax.

The estimated local retail sales resulting from one household living in the City of Snoqualmie for 2025 is approximately \$28,500. Therefore, the estimated burden of this tax on a household in City of Snoqualmie is approximately \$28.50.

**Budgetary Status \***

This action will bring in additional revenue.

**Budget Summary**

The compliance costs associated with imposing a 0.1% sales and use tax for criminal justice purposes are expected to be relatively low in relation to the anticipated revenue. The City is already compliant in several respects. Costs would most likely relate to training overtime, data collection and reporting overtime, or changing policies. However, the department is not currently anticipating any overtime expenditures related to compliance.

**Fiscal Impact**

Amount of Expenditure	Amount Budgeted	Appropriation Requested
\$0.00	\$0.00	\$0.00

**Fiscal Impact Screenshot**