CITY OF TENINO WASHINGTON
ORDINANCE NO 948

AN ORDINANCE OF THE CITY OF TENINO, WASHINGTON, LEVYING AND IMPOSING A COUNCILMANIC LOCAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT (0.1%) FOR CRIMINAL JUSTICE PURPOSES AS AUTHORIZED BY ENGROSSED SUBSTITUTE HOUSE BILL 2015 (CHAPTER 398, LAWS OF 2024) AND RCW 82.14.345; MAKING SPECIFIC STATUTORY FINDINGS REGARDING LAW ENFORCEMENT CONTRACT COMPLIANCE VIA THE THURSTON COUNTY SHERIFF'S OFFICE; PROVIDING FOR SEVERABILITY; AND

ESTABLISHING AN EFFECTIVE DATE. January 1st, 2027

WHEREAS, the Washington State Legislature passed Engrossed Substitute House Bill 2015 (ESHB 2015) during the 2024 legislative session, codified in part under RCW 82.14.345, authorizing cities and counties to fix and impose a local sales and use tax of up to 0.1% dedicated strictly to criminal justice purposes; and

WHEREAS, RCW 82.14.345 authorizes the legislative body of a city to impose this tax by councilmanic action, provided that the voters of the jurisdiction have not rejected or repealed a public safety sales tax proposal within the preceding twelve (12) months; and

WHEREAS, to authorize and collect the local option sales and use tax under ESHB 2015, a jurisdiction must comply with the mandatory policy, training, and data reporting standards established by the Washington State Criminal Justice Training Commission (WSCJTC) under RCW 43.101.540; and

WHEREAS, the City of Tenino does not operate an independent, standalone municipal police department, but instead fulfills its constitutional and statutory law enforcement obligations via a comprehensive interlocal agreement for contracted law enforcement services with the Thurston County Sheriff's Office; and

WHEREAS, the Thurston County Sheriff's Office has completed all necessary statutory verifications and has been formally certified by the WSCJTC as meeting all policy, training, de-escalation, use-of-force, and data reporting mandates required under state law; and

WHEREAS, under the regulatory guidelines established by the WSCJTC for "Contract Cities," the City is fully eligible to fix and impose the local sales and use tax based upon the verified compliance of its contracted law enforcement provider; and

WHEREAS, the City Council finds that additional sustainable, dedicated revenue is necessary to support criminal justice purposes, including the maintenance and enhancement of contracted law enforcement services, public defense, behavioral health co-responders, and associated municipal justice costs to protect the health, safety, and welfare of the community;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TENINO, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Statutory Findings and Eligibility.

The City Council hereby explicitly finds and determines that:

1. The City meets all legal criteria and eligibility requirements to impose the tax authorized under ESHB 2015 and RCW 82.14.345 as a qualified contract city.
2. The City's contracted law enforcement provider, the Thurston County Sheriff's Office, is in verified compliance with the standards, policies, and reporting requirements of the WSCJTC under RCW 43.101.540, and the City will submit its Contract Cities Authorization Form to affirm this status.
3. No public safety sales tax measure has been rejected or repealed by voters within the boundaries of this jurisdiction within the twelve (12) months preceding the adoption of this Ordinance.

Section 2. Imposition of Tax.

There is hereby fixed, levied, and imposed an additional retail sales and use tax of one-tenth of one percent (0.1%) upon all taxable retail events within the corporate geographic boundaries of the City, as authorized by RCW 82.14.345. This tax shall be in addition to any other taxes imposed by law.

Section 3. Use of Funds.

All revenues generated by the tax imposed herein shall be deposited into a dedicated, restricted account and shall be used solely for criminal justice purposes that substantially assist the criminal justice system as mandated by state law, including but not limited to funding the City's interlocal contract for law enforcement services with Thurston County, public defense, or behavioral health intervention.

Section 4. Administration and Collection.

The administration, collection, and distribution of the tax imposed by this Ordinance shall be performed by the Washington State Department of Revenue in accordance with RCW 82.14.050. The Mayor is hereby authorized to execute any administrative or contractual agreements required by the Department of Revenue to initiate and facilitate collection.

Section 5. 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 or constitutionality of any other section, sentence, clause, or phrase of this Ordinance.

Section 6. Effective Date.

Pursuant to RCW 82.14.055, this tax shall take effect on January 1, 2027, provided that a certified copy of this passed Ordinance is submitted to and received by the Washington State Department of Revenue at least seventy-five (75) days prior to said implementation date.

PASSED by the City Council of the City of Tenino, Washington, at a regular open public meeting thereof this 8th day of September, 2026.

APPROVED: ATTEST:

Mayor City Clerk

APPROVED AS TO FORM:

City Attorney