ORDINANCE NO. O2026-025

AN ORDINANCE of the City Council of the City of Tumwater, Washington, amending Chapter 3.24 of the Tumwater Municipal Code to impose a local sales and use tax, which funds are to be used for criminal justice purposes, as more particularly described herein.

WHEREAS, after the COVID-19 public health emergency, including continuing inflationary pressures, the City's operating budget has faced a structural budget deficit, solved year-to-year by employing one-time measures; and

WHEREAS, public safety continues to be a top priority for the residents of the City of Tumwater; and

WHEREAS, during the 2025 session, the Washington State Legislature enacted ESHB 2015, codified as RCW 82.14.345, which authorizes qualified city and county governments, including the City of Tumwater, to impose a local sales and use tax of one-tenth of one percent (0.1%) by a legislative act prior to June 20, 2028, upon a finding that the city or county has met the requirements of RCW 82.14.345(1)(c) to receive a grant under RCW 43.101.540; and

WHEREAS, the tax authorized by RCW 82.14.345 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 of Tumwater; and

WHEREAS, the rate of sales and use tax under RCW 82.14.345(2) must equal one-tenth of one percent (0.1%) of the selling price or value of the article used, as the case may be; and

WHEREAS, such sales and use tax revenue must be expended on "criminal justice purposes" as authorized and defined by RCW 82.14.345; and

WHEREAS, pursuant to RCW 82.14.345(5), "criminal justice purposes" means activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system and behavioral health systems occurs, which includes (i) 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; (ii) staffing adequate public defenders to provide appropriate defense for individuals; (iii) diversion programs; (iv) reentry work for inmates; (v) 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; (vi) community placements for juvenile offenders; and (vii) community outreach and assistance programs, alternative response programs, mental health crisis response including, but not limited to, the recovery navigator program; and

WHEREAS, the Tumwater City Council intends to impose the maximum local sales and use tax authorized under RCW 82.14.345;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUMWATER, STATE OF WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. The City Council (the "Council") of the City of Tumwater, Washington (the "City"), makes the following findings and determinations:

The imposition of a local sales and use tax as authorized and defined by RCW 82.14.345 supports the health, safety and welfare and is in the best interests of the residents of Tumwater.

The City of Tumwater is a "Qualified city or county" under RCW 82.14.345(5)(b) because the voters have not repealed by referendum a tax imposed pursuant to RCW 82.14.340 or rejected a ballot proposition to impose a tax pursuant to RCW 82.14.450 in the previous 12 months.

Pursuant to RCW 82.14.345(1)(d), the City of Tumwater has submitted documentation in the form and manner prescribed by the criminal justice training commission, demonstrating that the City of Tumwater has met the requirements of RCW 43.101.540 to receive a grant under said statute.

Section 2. A new Section 3.24.027, Public safety sales tax – Imposition – Rate - Use, is hereby added to the Tumwater Municipal Code to read as follows:

3.24.027 Public safety sales tax – Imposition – Rate – Use

A. There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from all other sales and use taxes in the City of Tumwater, as authorized by RCW 82.14.345. The tax shall become effective on the earliest practicable date consistent with RCW 82.14.055.

B. The rate of the tax imposed by this Section shall be one-tenth of one percent (0.1%) of the selling price or value of the article used, as the case may be.

C. Moneys collected under this Section must be used solely for criminal justice purposes as required and defined in RCW 82.14.345 and as hereinafter amended. As a requirement of imposing the tax under this Section, the City of Tumwater shall, within one calendar year of imposition of the tax and annually thereafter, make a report to the Association of Washington Cities on how the moneys received from the tax were expended.

Section 4. Corrections. The City Clerk and codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Section 5. Ratification. All actions taken in furtherance of and not inconsistent with this Ordinance are ratified and affirmed.

Section 6. Severability. The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the ordinance, or the validity of its application to other persons or circumstances.

Section 7. Publication and Effective Date. This ordinance shall become effective January 1, 2027.

ADOPTED this _____day of _____, 2026.

CITY OF TUMWATER

_____
Leatta Dahlhoff, Mayor

ATTEST:

_____
Melody Valiant, City Clerk

APPROVED AS TO FORM:

_____

Karen Kirkpatrick, City Attorney

Published:_____

Effective Date:_____