

1 APPROVED: December 3, 2008
2 EFFECTIVE: December 27, 2008

3
4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington

6
7 AMENDED ORDINANCE NO. 08-154

8
9 AUTHORIZING A SALES AND USE TAX TO PROVIDE FOR OPERATION OR DELIVERY
10 OF CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT
11 AND THERAPEUTIC COURT PROGRAMS AND SERVICES, PROVIDING FOR
12 ADMINISTRATION OF THE TAX, ADOPTING A NEW CHAPTER 4.25 SCC,
13 AND PROVIDING FOR IMPLEMENTATION
14

15 WHEREAS, by Chapter 504, Laws of 2005, the state legislature authorized counties
16 to implement a one-tenth of one percent sales and use tax to support new or expanded
17 chemical dependency or mental health treatment services and for the operation of new or
18 expanded therapeutic court programs; and
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20 WHEREAS, by Chapter 157, Laws of 2008, the state legislature clarified permitted
21 uses of the sales and use tax revenues collected by counties for such purposes; and
22

23 WHEREAS, there is a need for chemical dependency and mental health treatment
24 and therapeutic court programs and services that exceeds the programs and services that
25 can be provided with other county resources; and
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27 WHEREAS, chemical dependency and mental health treatment programs and
28 services have been shown to be effective in reducing costs to society and increasing the
29 productivity of individuals as members of the community; and
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31 WHEREAS, the public mental health system, funded with state and federal dollars,
32 does not have adequate resources to provide outpatient treatment to non-Medicaid eligible
33 individuals; and
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35 WHEREAS, other federal, state, and county resources are no longer adequate to
36 support ongoing or enhanced adult and juvenile drug courts for chemically addicted
37 offenders; and
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39 WHEREAS, in Snohomish County any new or expanded programs and services to
40 be supported with sales and use tax revenues should be designed to achieve the following
41 policy goals:
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- 43 • Reduce the incidence and severity of chemical dependency and/or mental
44 health disorders in adults and youth;

- Reduce the number of individuals with chemical dependency and/or mental health disorders using costly interventions such as hospitals, emergency rooms or jails;
- Diversion of adults and youth with mental chemical dependency and/or health disorders from initial or further involvement with the criminal justice system;
- Support linkages with other county efforts;
- Provide outreach to underserved populations; and
- Provide culturally appropriate service delivery; and

WHEREAS, the County will look to these policy goals to measure the success and effectiveness of the investment of these public funds, and will require oversight, accountability, and reporting on the status and progress of programs and services supported with these funds as provided herein;

NOW, THEREFORE, BE IT ORDAINED:

Section 1. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.25

SALES AND USE TAX FOR CHEMICAL DEPENDENCY AND MENTAL HEALTH PROGRAMS AND SERVICES

Sections:

- 4.25.010 Imposition of sales and use tax.
- 4.25.020 Rate of tax imposed.
- 4.25.030 Collection and administration.
- 4.25.040 Chemical dependency/mental health program fund.
- 4.25.050 Use of fund.
- 4.25.060 Chemical dependency/mental health program advisory board.
- 4.25.070 Powers and duties of advisory board.
- 4.25.080 Appointment to advisory board.
- 4.25.090 Terms of advisory board members.
- 4.25.100 Vacancies on advisory board.
- 4.25.110 Organization of advisory board.
- 4.25.120 Reporting responsibilities.

4.25.010 Imposition of sales and use tax.

Pursuant to RCW 82.14.460, there is hereby imposed a sales and use tax, as the case may be, upon the occurrence of any taxable event as defined in chapters 82.08 and 82.12 RCW within the county. The tax shall be imposed upon and collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW. This sales and use tax shall be in addition to any other sales and use tax imposed by the county.

4.25.020 Rate of tax imposed.

1 The rate of tax imposed by SCC 4.25.010 shall be one-tenth of one percent of
2 the selling price in the case of a sales tax, or value of the article used in the case of
3 a use tax.
4

5
6 **4.25.030 Collection and administration.**

7 (1) The tax imposed by SCC 4.25.010 shall be collected and administered in
8 accordance with RCW 82.14.460. The county executive is authorized and directed
9 to execute any contracts with the state department of revenue that may be
10 necessary to provide for collection or administration of the tax.

11 (2) All revenues from the tax imposed by SCC 4.25.010 shall be deposited
12 into the chemical dependency/mental health program fund created by SCC 4.25.040.
13

14 **4.25.040 Chemical dependency/mental health program fund.**

15 (1) There is hereby created the chemical dependency/mental health program
16 fund. The resources of the fund shall consist of tax revenues deposited into the fund
17 pursuant to SCC 4.25.030 plus any investment or other income to the fund.

18 (2) Appropriations of fund resources shall identify specific uses of the fund,
19 which may include programs or services of the human services department or
20 superior or district courts, provided that such uses must be consistent with SCC
21 4.25.050.

22 (3) The director of the human services department shall serve as fund
23 manager and shall have the duties set out in SCC 4.05.050.
24

25 **4.25.050 Use of fund.**

26 (1) The resources of the chemical dependency/mental health program fund
27 shall be used solely for the purpose of providing for the operation or delivery of new
28 or expanded chemical dependency or mental health treatment programs and
29 services and for the operation or delivery of new or expanded therapeutic court
30 programs and services. For the purposes of this section, "programs and services"
31 includes, but is not limited to, treatment services, case management, and housing
32 that are a component of a coordinated chemical dependency or mental health
33 treatment program or service.

34 (2) The resources of the fund shall not be used to supplant existing funding
35 for these purposes, provided that nothing in this section shall be interpreted to
36 prohibit the use of such resources for the replacement of lapsed federal funding
37 previously provided for the operation or delivery of programs and services as
38 provided in RCW 82.14.460.
39

40 **4.25.060 Chemical dependency/mental health program advisory board.**

41 There is hereby created the chemical dependency/mental health program
42 advisory board to serve in an advisory capacity regarding implementation and use of
43 the tax imposed by SCC 4.25.010.
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45 **4.25.070 Powers and duties of advisory board.**

1 The chemical dependency/mental health program advisory board shall have
2 the following powers and duties:

3 (1) Meet at least annually to provide oversight and review of county actions
4 relating to implementation and use of the tax imposed by this chapter;

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9 (2) Make recommendations to the executive, legislative, and judicial
10 branches of county government to promote efficient and cost-effective
11 implementation and use of the tax imposed by this chapter;

12 (3) When requested by the director of the department of human services or
13 superior court administrator, provide input or other assistance in the preparation of
14 reports required by SCC 4.25.120; and

15 (4) Such other duties as the council may assign.

16
17 **4.25.080 Appointment to advisory board.**

18 The chemical dependency/mental health program advisory board shall be
19 composed of not more than 13 members. Appointments shall be made pursuant to
20 chapter 2.03 SCC. The board shall include at least two members of the community
21 mental health program advisory board created by SCC 7.48.020, two members of
22 the alcohol and drug abuse advisory board created by SCC 2.80.010, one member
23 of the council on aging created by SCC 2.450.010, one member of the children's
24 commission created by SCC 2.410.010, one member of the veterans' assistance
25 fund executive board created by SCC 2.430.010, one member to represent the
26 county jail, one member to represent the superior court, one member who personally
27 provides chemical or drug dependency or mental health services to individual clients,
28 and one member to represent law enforcement.

29
30 **4.25.090 Terms of advisory board members.**

31 Members of the chemical dependency/mental health program advisory board
32 shall be appointed to terms of four years except that the original appointment shall
33 be as follows: five for four years, four for three years, and four for two years.
34 Appointments thereafter shall be made for four-year terms. A member may serve a
35 maximum of three consecutive terms. After a period of two years' absence from the
36 board, a person may again be appointed for up to three consecutive terms.

37
38 **4.26.100 Vacancies on advisory board.**

39 A vacancy on the chemical dependency/mental health program advisory
40 board resulting from the expiration of a term of office shall be filled by appointment
41 for a term of four years. A vacancy occurring for any reason other than the
42 expiration of a term of office shall be by appointment for the unexpired term of the
43 office being filled.

44
45 **4.25.110 Organization of advisory board.**

1 The chemical dependency/mental health program advisory board shall
2 annually elect one of its members as chairperson and one as vice-chairperson who
3 shall act in the absence of the chairperson. The county executive shall provide
4 necessary staff from an appointed executive department supervised by the
5 executive.
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7

8 **4.25.120 Reporting responsibilities.**

9 The director of the department of human services and the administrators of
10 the superior and district courts shall submit quarterly progress reports and annual
11 summary reports to the county executive and council on programs administered by
12 their agencies that are supported with resources of the fund established by SCC
13 4.25.040.
14

15 Section 2. **Implementation.** County offices and agencies shall take all necessary
16 steps to implement this ordinance as soon as possible in accordance with RCW 82.14.055.
17 The Clerk of the Council shall forthwith transmit a certified copy of this ordinance to the
18 Department of Revenue of the State of Washington.
19

20 PASSED this 3rd day of December, 2008.
21

22 SNOHOMISH COUNTY COUNCIL
23 Snohomish County, Washington

24
25 /s/ Dave Somers
26 Chairperson

27 ATTEST:

28
29 /s/ Barbara Sikorski
30 Asst. Clerk of the Council
31

32 (X) APPROVED

33
34 () EMERGENCY

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36 () VETOED

37 DATE: 12/17/2008
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39

40 /s/ Aaron G. Reardon
41 County Executive
42

43 ATTEST:

44
45 /s/ Susan Venegas
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1 Approved as to form only:
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3 _____
4 Deputy Prosecuting Attorney

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