

**BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON**

**ORDINANCE NO. 398**

**AN ORDINANCE AUTHORIZING, FIXING, AND IMPOSING A ONE-TENTH OF ONE PERCENT SALES AND USE TAX FOR THE PURPOSE OF PROVIDING NEW OR EXPANDED CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT SERVICES AS ALLOWED PURSUANT TO RCW 82.14.460.**

**WHEREAS**, pursuant to RCW 82.14.460, a county legislative authority may authorize, fix, and impose a one-tenth of one percent sales and use tax for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation or delivery of new or expanded therapeutic court programs and services; and

**WHEREAS**, there is a need for chemical dependency and mental health treatment that exceeds the programs and services that can be provided with other county resources; and

**WHEREAS**, individuals needing chemical dependency and mental health services create a significant and undue burden on local hospitals, juvenile and adult courts, city and county law enforcement, and public schools; and

**WHEREAS**, chemical dependency and mental health treatment programs and services have been shown to be effective in reducing costs to society and increasing the productivity of individuals as members of the community; and

**WHEREAS**, the public mental health system, funded with state and federal dollars, does not have adequate resources to provide outpatient treatment to non-Medicaid eligible individuals; and

**WHEREAS**, additionally, the public mental health system does not provide adequate flexibility to provide chemical dependency and mental health treatment and service to meet the unique needs of the citizens of Walla Walla County; and

**WHEREAS**, the following findings of fact and conclusions of law are hereby made:

**Findings of Fact:**

1. On March 3 and March 10, 2011 a Notice of Public Hearing was published in the Waitsburg Times.
2. On March 3 and March 10, 2011, a Notice of Public Hearing was published in the Walla Walla Union-Bulletin.

Conclusions of Law:

1. The proposed amendments to Walla Walla County Code Title 3 are necessary to provide effective mental health services in Walla Walla County.
2. The County intends to notify and contract with the Department of Revenue for the collection of the sales and use tax.

**WHEREAS**, the Board of County Commissioners held a public hearing on March 28, 2011 for the purpose of receiving testimony for and/or against the proposed changes to the Walla Walla County Code and increased tax;

**WHEREAS**, the Board of Walla Walla County Commissioners finds that the imposition of said sales and use tax, said tax rate to equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax, for the purpose of providing new or expanded mental health and/or chemical dependency treatment services to be a public benefit; Now Therefore,

BE IT ORDAINED, by the Walla Walla County Board of County Commissioners that, based on the findings of fact and conclusions of law above, the tax is imposed and a new chapter of the Walla Walla County Code created as follows:

Section 1. Walla Walla County Code is amended to create a new Chapter 3.24 as follows:

Chapter 3.24. Sales and use tax for chemical dependency or mental health treatment services or therapeutic courts.

3.24.010 - Levied.

There is authorized, fixed, and imposed a sales and use tax in accordance with RCW 82.14.460.

3.24.020 - Rate.

The rate of tax equals one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax

3.24.040 - Administration and collection.

The tax imposed by this chapter shall be administered and collected in accordance with RCW 82.14.050. The Chairman of the Board of County Commissioners is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax.

3.24.060 -Fund Created.

The proceeds of the tax imposed by this Chapter shall be deposited in a special fund in Walla Walla County to be known as the "Mental Health and Substance Abuse Treatment Fund."

3.24.080 – Use of funds

A. Moneys collected under this Chapter must be used solely for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.

B. All moneys collected under this Chapter must be used solely for the purpose of providing new or expanded programs and services as provided in this section, except a portion of moneys collected under this section may be used to supplant existing funding as follows: Up to fifty percent may be used to supplant existing funding in calendar year 2011-2012; up to forty percent may be used to supplant existing funding in calendar year 2013; up to thirty percent may be used to supplant existing funding in calendar year 2014; up to twenty percent may be used to supplant existing funding in calendar year 2015; and up to ten percent may be used to supplant existing funding in calendar year 2016.

C. Notwithstanding subsection B of this section, moneys collected under this Chapter may be used to support the cost of the judicial officer and support staff of a therapeutic court.

D. Nothing in this Chapter may be interpreted to prohibit the use of moneys collected under this Chapter for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this Chapter.

3.24.100 – Report by Director of Human Services

No later than July 1 of each year after the enactment of this chapter, the Director of Human Services shall report to the Board regarding: (1) the amount of the tax collected and expended; (2) the manner of expenditure; (3) the perceived effectiveness of the utilization of the funds; (4) any proposed changes to the tax or utilization of the tax.

3.24.110 - Severability.

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provisions to other persons or circumstances is not affected.

3.24.120 – Expiration Date

This chapter shall expire January 1, 2017.

Section 2. Effective Date. This ordinance is effective on January 1, 2012, with the exception that the County shall immediately proceed with contracting with the Department of Revenue.

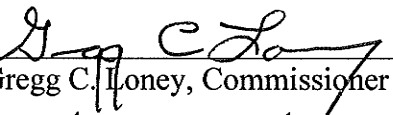
Section 3. Savings and Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

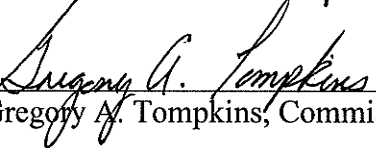
Section 4. Publication. This ordinance will be published by an approved summary consisting of the title.

Section 5. Expiration. This ordinance and the imposition of its tax shall expire on January 1, 2017.

PASSED by the Walla Walla County Board of County Commissioners in regular session at Walla Walla, Washington, then signed by its membership and attested by its Clerk in authorization of such passage this 10th day of October, 2011.

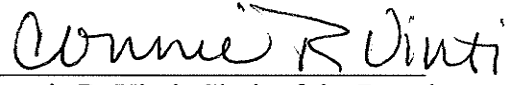
  
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Perry L. Dozier, Chairman

  
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Gregg C. Honey, Commissioner


  
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Gregory A. Tompkins, Commissioner

Constituting the Board of County Commissioners of Walla Walla County, Washington

Attest:

  
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Connie R. Vinti, Clerk of the Board

Approved as to form

  
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Jesse D. Nolte  
Deputy Prosecuting Attorney