

BOARD OF YAKIMA COUNTY COMMISSIONERS

**AN ORDINANCE IMPOSING SALES AND)
USE TAX FOR MENTAL HEALTH, CHEMICAL)
DEPENDENCY AND THERAPEUTIC COURTS) **ORDINANCE 8-2019**
TREATMENT PROGRAMS AND SERVICES IN)
ACCORDANCE WITH RCW 82.14.460 AND)
OTHER MATTERS RELATED THERETO)**

WHEREAS, Engrossed Second Substitute Senate Bill 5763 was passed into law in 2005. That legislation created RCW 82.14.460 as an option for counties to raise the local sales tax by 1/10 of one-percent for the purposes 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 new or expanded of therapeutic court programs and services; and

WHEREAS, the county sales and use tax authorized by said legislation would benefit Yakima County by providing funds for purposes of financing chemical dependency and mental health treatment services and therapeutic courts for both community members at large and as a diversion strategy for law enforcement; and

WHEREAS, Yakima County ranks among the highest for a myriad of mental health and substance abuse indicators when compared to comparable counties in Washington State; and

WHEREAS, mental health, chemical dependency and therapeutic court treatment programs and services have been shown effective in helping people recover from behavioral health illness, thereby reducing human and financial costs to society, and increasing the productivity of individuals as members of our community; and

WHEREAS, such services are known to prevent and reduce costly and unnecessary involvement with criminal justice and court system, emergency medical care, shelters, and crisis services, and promote recovery for person with disabling mental illness and chemical dependency by implementing a full continuum of treatment, including outpatient treatment, housing, and case management services; and

WHEREAS, Yakima County has need for the development of mental health and chemical dependency services, as supported by the Yakima County 5-Year Homeless Plan, the Yakima County Law and Justice Committee, and the Sequential Intercept Model Mapping Report for Yakima; and

WHEREAS, Yakima County has determined that imposing the sales and use tax to address this need will benefit its citizens;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Board of Yakima County Commissioners that the following Chapter 3.15 shall be added to the Yakima County Code:

ADDITIONAL SALES AND USE TAX FOR MENTAL HEALTH, CHEMICAL DEPENDENCY AND THERAPEUTIC COURT PROGRAMS AND SERVICES

3.15.010 Tax Imposed.

There is hereby imposed a tax on each event occurring within Yakima County which is subject to sales tax under RCW 82.08 or to use tax under RCW 82.12. The tax shall be in addition to other taxes authorized by law and shall take effect immediately and continue as long as is permitted under RCW 82.14.460.

3.15.020 Amount of Tax.

The rate of the tax imposed by this ordinance on each taxable event shall be one tenth of one percent (0.1%) the selling price in the case of a sales tax, or value of the article used, in the case of a use tax

3.15.030 Collection and Distribution.

The tax imposed by this ordinance shall be collected, administered and distributed in accordance with state law. The Chairman of the Board of Yakima County Commissioners is authorized and directed to execute such agreement(s) with the Washington State Department of Revenue as may be necessary to facilitate such collection, administration and distribution.

3.15.040 Mental Health and Chemical Dependency Program Fund.

The Yakima County Treasurer shall deposit moneys collected pursuant to this chapter in a Mental Health and Chemical Dependency Program Fund. The funds may be invested and the interest earned shall be deposited into this fund.

3.15.050 Use of Funds.

Moneys deposited into the Mental Health and Chemical Dependency Program Fund shall be used solely 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 new or expanded of therapeutic court programs and services as provided for in RCW 82.14.460.

3.15.060 Severability.

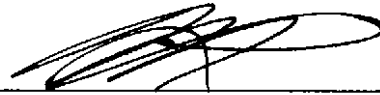
If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

3.15.070 Effective Date.

This ordinance shall take effect immediately upon its adoption.

The Clerk of the Board is directed to transmit a copy of this Ordinance to the County Auditor and the County Treasurer.

DONE this 29th day of October, 2019.

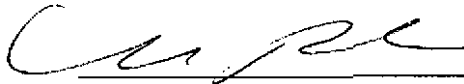


Michael D. Leita, Chairman

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Excused

Ron Anderson, Commissioner



Attest: Melissa Paul
Clerk of the Board



Norm Childress, Commissioner
*Constituting the Board of County Commissioners
for Yakima County, Washington*