

**ORDINANCE NO. 175**

AN ORDINANCE RELATING TO THE SALES AND USE TAX  
FOR CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT AND  
THERAPEUTIC COURT PROGRAMS AND SERVICES

WHEREAS, substance use disorders are a serious and treatable health problem known to impact directly or indirectly as many as 60% of Americans and mental illness is a serious and treatable health problem known to directly occur in more than 19 million Americans, the most serious and chronic conditions occurring in 3 to 5% of the population; and

WHEREAS, approximately 50% of individuals with severe mental disorders are also substance abuse disordered, and approximately 37% of alcohol abusers and 53% of drug abusers are also affected by serious mental illness; and

WHEREAS, individuals with co-occurring disorders (dually diagnosed mental illness and substance abuse disorders) are at high risk for negative outcomes, including hospitalization, overdose, violence, legal problems, homelessness, victimization, HIV infection, and hepatitis; and

WHEREAS, community children and youth are impacted by mental disorders, substance use disorders and co-occurring disorders both as the children of, and as individuals with, mental illness and/or substance abuse disorders, often with resulting negative impact on their health, ability to learn, home life and safety, social behavior, and emotional development; with concomitant impacts on education, juvenile justice, child and family, health, and mental health service systems; and

WHEREAS, services for individuals with co-occurring disorders cost nearly twice as much for clients with single disorders; and non-integrated parallel methods of treatment have proven to be ineffective; and

WHEREAS, treatment for individuals with co-occurring substance use and mental illness requires specialized care to meet the unique and often opposing needs of both disorders; and

WHEREAS, the Pacific County 1/10 of 1% Sales Tax Task Force provided data that showed an estimated 80% of crime in Pacific County is associated with substance abuse, 80% of those in jail struggle with addiction and 50% of the homeless adult have a substance abuse disorder; and

WHEREAS, Law and Justice system response to individuals with mental disorders, substance use disorders and co-occurring disorders represents a significant and costly problem throughout Washington State; and

WHEREAS, Pacific County citizens, through their property taxes, are paying for the cost of mental disorders, substance use disorders and co-occurring disorders through funding of courts, jails, emergency medical services, schools, hospitals and law enforcement personnel; and

WHEREAS, sales and use taxes are funding sources that affect citizens who do not own property in Pacific County, and apply as well to visitors to Pacific County, and, thus, would expand the potential revenue stream to address mental disorders, substance use disorders, and co-occurring disorder treatment; and

WHEREAS, recognizing the health, social, community and economic impact of mental disorders, substance use disorders and co-occurring disorders on Pacific County citizens as significant and negative, and desiring to achieve the goal of successful outcomes and recovery for individuals with mental disorders, substance use disorders and co-occurring disorders; and

WHEREAS, Chapter 82.14.460 (2) RCW authorizes the County Legislative Authority to authorize, fix, and impose a sales and use tax in addition to other taxes authorized by law with a rate not to exceed one-tenth of one percent; and

NOW, THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Pacific County, Washington, that:

Section 1. Tax Imposed

There is hereby imposed by this ordinance a one-tenth of one percent sales and use tax, as the case may be upon every taxable event, as defined in Chapter 82.08 and 82.12 RCW, occurring within Pacific County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. This tax shall be in addition to any other sales and use tax imposed by the State of Washington and/or Pacific County.

Section 2. Applicability of Tax

The rate of tax imposed by this ordinance shall be applied to the selling price in the case of a sales tax or the value of the article used in the case of a use tax.

Section 3. Administration and Collection

The tax imposed by this ordinance shall be administered and collected in accordance with Chapter 82.14.050 RCW. The Chair of the Board of Pacific County Commissioners is hereby authorized to and directed to execute and sign contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax.

Section 4. Establishment of Chemical Dependency/Mental Health Program Fund.

There is hereby created the Chemical Dependency/Mental Health Program within Health & Human Services Fund #118. Monies collected pursuant to this ordinance shall be deposited in this fund by the Pacific County Treasurer.

Section 5. Use of Funds.

Monies collected shall be used for allowable expenditures under Chapter 82.14.460 RCW.

Section 6. Administration of Fund.

The Fund shall be administered by the Board of County Commissioners through the County Administrative Officer (CAO).

Section 7. Effective Date.

This ordinance is effective the date of signing. The additional one-tenth of one percent sales and use tax will be imposed April 1, 2015.

Section 8. 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 person or circumstances is not affected.

PASSED by the Board of Pacific County Commissioners meeting in continued session at South Bend, Washington, by the following vote, then signed by its membership and attested to by its Clerk in authorization of such passage the 13<sup>th</sup> day of January, 2015.

3 AYE; 0 NAY; 0 ABSTAIN; 0 ABSENT

BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

ATTEST

Marie Guernsey  
Marie Guernsey  
Clerk of the Board

Steve Rogers  
Steve Rogers, Chair

Lisa Ayers  
Lisa Ayers, Commissioner

Frank Wolfe  
Frank Wolfe, Commissioner

APPROVED AS TO FORM

Mark McClain, Prosecuting Attorney