

**SPONSORED BY: Caskey-Schreiber, Fleetwood,
Weimer**

**PROPOSED BY: Caskey-Schreiber, Fleetwood,
Weimer**

INTRODUCTION DATE: July 8, 2008

ORDINANCE NO. 2008-027

**FIXING AND IMPOSING A SALES AND USE TAX FOR THE PURPOSE OF PROVIDING
NEW OR EXPANDED CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT
SERVICES AND FOR THE OPERATION OF NEW OR EXPANDED THERAPEUTIC COURT
PROGRAMS**

WHEREAS, in 2005, recognizing the need for additional mental health and chemical dependency programs, the state legislature authorized counties to implement a one-tenth of one percent sales tax to support new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs; and

WHEREAS, the need for mental health and chemical dependency treatment in the Whatcom County Jail, as well as treatment for offenders diverted away from the jail, exceeds the ability to provide these services within available resources; and

WHEREAS, mental health and chemical dependency treatment programs 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 by state and federal dollars, does not have adequate resources to provide outpatient treatment to non-Medicaid eligible individuals; and

WHEREAS, county, state, and federal resources are no longer adequate to support ongoing or enhanced drug court, enhanced family court, or behavioral health court programs for chemically addicted offenders; and

WHEREAS, the Whatcom County Law & Justice Council, Whatcom County Public Health Advisory Board, Whatcom County Mental Health Advisory Board, and the Whatcom County Substance Abuse Advisory Board reviewed the proposed sales tax increase and adopted a recommendation to support adoption of the tax to help meet the needs for chemical dependency and mental health treatment programs in the county jail, juvenile justice system, county courts, outpatient facilities, and other non-Medicaid eligible, high need individuals; and

WHEREAS, these programs are to enable the implementation of a full continuum of treatment, housing and case management services that focus on the prevention and reduction of chronic homelessness and unnecessary involvement in the criminal justice and emergency medical systems and promote recovery for persons with disabling mental illness and chemical dependency; and

WHEREAS, it is the county's intent to: promote adequate, stable public funding for community mental health services in Whatcom County; ensure timely, affordable culturally appropriate access to mental health services that focus on recovery and resilience; improve community-based treatment programs and thereby reduce costly incarceration and emergency room utilization; develop a stable and well-trained workforce; and improve continuity of care and services; and

WHEREAS, the programs supported with these funds shall be designed to achieve the following policy goals:

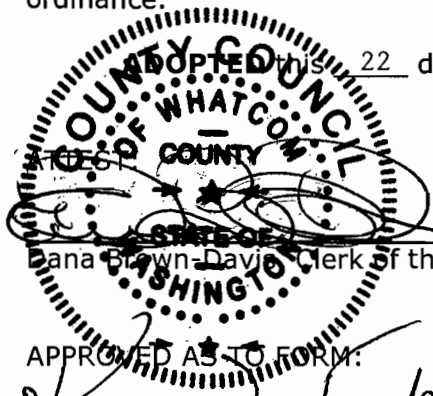
1. A reduction of the number of mentally ill and chemically dependent using costly interventions like jail, emergency rooms, and hospitals;
2. A reduction of the number of people who recycle through the jail, returning repeatedly as a result of their mental illness or chemical dependency;
3. A reduction of the incidence and severity of chemical dependency and mental and emotional disorders in youth and adults; and
4. Diversion of mentally ill and chemically dependent youth and adults from initial or further justice system involvement; and

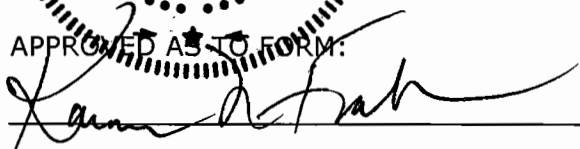
WHEREAS, the county will look to these policy goals to measure the success and effectiveness of the investment of these public funds, and will seek oversight, accountability and reporting on the status and progress of the programs supported with these sales tax funds.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that an additional sales and use tax in the amount of one tenth of one percent shall be imposed, levied, and collected pursuant to Chapters 82.08 and 82.12 of the Revised Code of Washington.

BE IT FURTHER ORDAINED that the Whatcom County Code is hereby amended to establish Chapter 3.37, Sales and Use Tax for Chemical Dependency or Mental Health Treatment Services and Therapeutic Court Programs, as outlined in Exhibit A to this ordinance.

ADOPTED this 22 day of July, 2008.

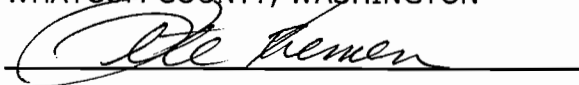

Dana Brown-Davis, Clerk of the Council
APPROVED AS TO FORM:


Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON


Carl Weimer, Council Chair

WHATCOM COUNTY EXECUTIVE
WHATCOM COUNTY, WASHINGTON


Pete Kremen, County Executive

() Approved () Denied

Date Signed: 7-28-08

EXHIBIT A

Chapter 3.37

SALES AND USE TAX FOR CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT SERVICES AND THERAPEUTIC COURT PROGRAMS

Sections:

3.37.010	Sales and Use Tax Imposed.
3.37.020	Tax Rate and Applicability.
3.37.030	Administration and Collection.
3.37.040	Establishment of Chemical Dependency/Mental Health Program Fund.
3.37.050	Use of Funds.
3.37.060	Administration of Fund.
3.37.070	Oversight Advisory Committee.
3.37.080	Effective Date.
3.37.090	Severability.

Section 3.37.010. Sales and Use Tax imposed.

Pursuant to RCW 82.14.460, there is hereby imposed a sales and use tax, as the case may be, upon any taxable event, as defined in Chapters 82.08 and 82.12 RCW, occurring within Whatcom 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 tax shall be in addition to any other sales and use tax imposed by the State of Washington and/or Whatcom County.

Section 3.37.020: Tax Rate and Applicability

The rate of tax shall 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.

Section 3.37.030. Administration and Collection.

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

Section 3.37.040. Establishment of Chemical Dependency/Mental Health Program Fund.

There is hereby created the Chemical Dependency/Mental Health Program Fund. The Whatcom County Treasurer shall deposit monies collected pursuant to this chapter in this fund. The Treasurer may invest the fund balance and any interest earned shall be deposited into this fund.

Section 3.37.050. Use of Funds.

Monies deposited into the Chemical Dependency/Mental Health Program Fund shall be used solely for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs, as authorized by the laws of the State of Washington. Monies collected under this chapter shall not be used to supplant existing funding for these programs.

Section 3.37.060. Administration of Fund

The County Executive shall administer the Chemical Dependency/Mental Health Program Fund with the assistance of the Chemical Dependency/Mental Health Program Fund Oversight Advisory Committee and the Whatcom County Health Department, in accordance with budgetary processes and Whatcom County administrative policies and state statutes.

Section 3.37.070. Chemical Dependency/Mental Health Program Fund Oversight Advisory Committee

To ensure oversight, implementation, and evaluation, the County Council authorizes the County Executive to appoint an eleven member oversight committee consisting of one representative from each of the following areas; Peace Health Hospital, the judicial branch of Whatcom County government, the Whatcom County Sheriff or designee, the Chief of Corrections or designee, the Whatcom County Public Health Director or designee, the mental health advisory board, and the substance abuse advisory board. The remaining four positions are to include two people that represent mental health advocacy, and two people that represent drug recovery advocacy. In coordination with the oversight committee, the executive or designee shall submit quarterly progress reports and one annual summary report for those programs supported with the sales tax revenue to the county council.

Section 3.38.080. Effective Date.

In accordance with the Whatcom County budget cycle, this ordinance shall take effect January 1, 2009.

Section 3.37.090. 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.