

BEFORE THE BOARD OF KITTITAS COUNTY COMMISSIONERS

Ordinance No.
2021- 017

An Ordinance Related to Imposition of a Mental Health Tax Pursuant to RCW 82.14.460

WHEREAS, RCW 82.14.460 provides for a sales and use tax whose proceeds are to be used for chemical dependency, mental health treatment, or therapeutic courts; and

WHEREAS, after due notice, the Kittitas County Board of County Commissioners met at 6:00 p.m. on December 7, 2021 and held a public hearing to consider the matter; and

WHEREAS, after public testimony and due deliberation, the Kittitas County Board of Commissioners finds that such a tax is in the county's best interest.

NOW, THEREFORE, BE IT ORDAINED that the Board of County Commissioners hereby, pursuant to the provisions of RCW 82.14.460, imposes the tax authorized by said RCW section to be effective April 1, 2022 and ending on March 31, 2028 unless reauthorized by the Board of County Commissioners.

BE IT FURTHER ORDAINED that the County IT department is directed to amend Kittitas County code on the website providing for a new section KCC 3.04.090 which shall read as follows:

3.04.090 Mental Health sales/use tax.

1. There is hereby imposed a sales and use tax, as authorized by [RCW 82.14.460](#), upon every taxable event, as defined therein, occurring within the county. The tax collected shall be imposed upon and collected from those persons and events provided for pursuant to Chapters [82.08](#) and [82.12 RCW](#). Such sales or use tax shall be in addition to any other taxes authorized by law.
2. The rate of the tax imposed herein shall be one tenth of one percent of the sale or rental price, as the case may be unless offset by a city's imposition of the same tax.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter [82.14 RCW](#).
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized by [RCW 82.14.460](#).
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to [RCW 82.32.330](#).
6. The tax shall commence to be imposed January 1, 2022 and cease on December 31, 2027 unless reauthorized by the Board of County Commissioners.

BE IT FURTHER ORDAINED that the Prosecutor's Office is authorized to correct anything it deems a scrivener's error on the website without need to bring the matter back to the Board of County Commissioners.

BE IT FURTHER ORDAINED that the Auditor's Office shall place the funds collected pursuant to this tax into fund 105 Community Services and that the Auditor's Office may charge its administrative costs related to these funds against monies held in fund 105 Community Services.


BE IT FURTHER ORDAINED that the Behavioral Health and Recovery Advisory Board shall, during the first year of tax imposition while the funds are merely accruing, develop goals, objectives, and metrics for the use of these funds; solicit and collect proposals for the use of said funds; and near the end of the first year of tax imposition, make recommendations to the Board of County Commissioners as to what proposals should be funded and in what amounts. The Board of County Commissioners shall make funding decisions after considering the recommendations of the Behavioral Health and Recovery Advisory Board.

Passed by the Board of Kittitas County Commissioners meeting in regular session at Ellensburg, Washington the 21st day of December, 2021.

BOARD OF COUNTY COMMISSIONERS
OF KITTITAS COUNTY, WASHINGTON



Chairman



Vice-Chairman



Commissioner





Clerk of the Board