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**HOUSE BILL 2472**

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**State of Washington**

**68th Legislature**

**2024 Regular Session**

**By** Representatives Hutchins, Nance, Couture, Griffey, Simmons, and  
Caldier

1 AN ACT Relating to providing state matching funds for programs  
2 supported by the county sales and use tax for chemical dependency,  
3 mental health treatment, and therapeutic courts; amending RCW  
4 82.14.460; and creating a new section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that Washington  
7 state counties and cities face significant challenges related to the  
8 opioid pandemic and rising rates of mental health disorders,  
9 substance use disorders, and homelessness.

10 (2) It is the intent of the legislature in enacting this act to  
11 increase local behavioral health treatment resources by providing  
12 matching funds to local governments for programs supported by the  
13 county sales and use tax for chemical dependency, mental health, and  
14 therapeutic courts.

15 **Sec. 2.** RCW 82.14.460 and 2023 c 101 s 1 are each amended to  
16 read as follows:

17 (1)(a) A county legislative authority may authorize, fix, and  
18 impose a sales and use tax in accordance with the terms of this  
19 chapter.

1 (b) If a county with a population over eight hundred thousand has  
2 not imposed the tax authorized under this subsection by January 1,  
3 2011, any city with a population over thirty thousand located in that  
4 county may authorize, fix, and impose the sales and use tax in  
5 accordance with the terms of this chapter. The county must provide a  
6 credit against its tax for the full amount of tax imposed under this  
7 subsection (1)(b) by any city located in that county if the county  
8 imposes the tax after January 1, 2011.

9 (2) The tax authorized in this section is in addition to any  
10 other taxes authorized by law and must be collected from those  
11 persons who are taxable by the state under chapters 82.08 and 82.12  
12 RCW upon the occurrence of any taxable event within the county for a  
13 county's tax and within a city for a city's tax. The rate of tax  
14 equals one-tenth of one percent of the selling price in the case of a  
15 sales tax, or value of the article used, in the case of a use tax.

16 (3) Moneys collected under this section must be used solely for  
17 the purpose of providing for the operation or delivery of chemical  
18 dependency or mental health treatment programs and services and for  
19 the operation or delivery of therapeutic court programs and services.  
20 Moneys collected by cities and counties under this section may also  
21 be used for modifications to existing facilities to address health  
22 and safety needs necessary for the provision, operation, or delivery  
23 of chemical dependency or mental health treatment programs or  
24 services otherwise funded with moneys collected in this section. For  
25 the purposes of this section, "programs and services" includes, but  
26 is not limited to, treatment services, case management,  
27 transportation, and housing that are a component of a coordinated  
28 chemical dependency or mental health treatment program or service.  
29 Every county that authorizes the tax provided in this section shall,  
30 and every other county may, establish and operate a therapeutic court  
31 component for dependency proceedings designed to be effective for the  
32 court's size, location, and resources.

33 (4) All moneys collected under this section must be used solely  
34 for the purpose of providing new or expanded programs and services as  
35 provided in this section, except as follows:

36 (a) For a county with a population larger than twenty-five  
37 thousand or a city with a population over thirty thousand, which  
38 initially imposed the tax authorized under this section prior to  
39 January 1, 2012, a portion of moneys collected under this section may  
40 be used to supplant existing funding for these purposes as follows:

1 Up to fifty percent may be used to supplant existing funding in  
2 calendar years 2011-2012; up to forty percent may be used to supplant  
3 existing funding in calendar year 2013; up to thirty percent may be  
4 used to supplant existing funding in calendar year 2014; up to twenty  
5 percent may be used to supplant existing funding in calendar year  
6 2015; and up to ten percent may be used to supplant existing funding  
7 in calendar year 2016;

8 (b) For a county with a population larger than twenty-five  
9 thousand or a city with a population over thirty thousand, which  
10 initially imposes the tax authorized under this section after  
11 December 31, 2011, a portion of moneys collected under this section  
12 may be used to supplant existing funding for these purposes as  
13 follows: Up to fifty percent may be used to supplant existing funding  
14 for up to the first three calendar years following adoption; and up  
15 to twenty-five percent may be used to supplant existing funding for  
16 the fourth and fifth years after adoption;

17 (c) For a county with a population of less than twenty-five  
18 thousand, a portion of moneys collected under this section may be  
19 used to supplant existing funding for these purposes as follows: Up  
20 to eighty percent may be used to supplant existing funding in  
21 calendar years 2011-2012; up to sixty percent may be used to supplant  
22 existing funding in calendar year 2013; up to forty percent may be  
23 used to supplant existing funding in calendar year 2014; up to twenty  
24 percent may be used to supplant existing funding in calendar year  
25 2015; and up to ten percent may be used to supplant existing funding  
26 in calendar year 2016; and

27 (d) Notwithstanding (a) through (c) of this subsection, moneys  
28 collected under this section may be used to support the cost of the  
29 judicial officer and support staff of a therapeutic court.

30 (5) Nothing in this section may be interpreted to prohibit the  
31 use of moneys collected under this section for the replacement of  
32 lapsed federal funding previously provided for the operation or  
33 delivery of services and programs as provided in this section.

34 (6)(a) Subject to the limits in (b) of this section (6), the  
35 state must provide matching funds, on an equal basis, to the funds  
36 received by counties and cities under this section.

37 (b) If enactment of a sales and use tax under this section at a  
38 rate of 0.1 percent at the county level would generate revenues in  
39 excess of \$75,000,000, matching funds may not be provided for a  
40 county, or for cities within such a county.

1       (7) Each year, the department must calculate the amount of tax  
2 collected by a county or city pursuant to this section that is  
3 eligible for the state match in subsection (6) of this section for  
4 the prior calendar year.

5       (8) At least 30 days prior to the start of each fiscal year, the  
6 department shall notify the treasurer of the amount of moneys that  
7 must be transferred to each county and city from the state general  
8 fund pursuant to subsection (7) of this section.

9       (9) Beginning July 1, 2024, at the beginning of each fiscal year,  
10 the treasurer shall transfer the amount specified by the department  
11 in subsection (8) of this section from the state general fund to the  
12 appropriate counties.

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