
Local Government Committee

HB 1446

Brief Description: Incentivizing cities and counties to increase employment of commissioned law enforcement officers.

Sponsors: Representatives Stokesbary, Chapman, Robertson, Volz and Davis.

Brief Summary of Bill

- Authorizes cities and counties to impose a sales and use tax credited against the state sales and use tax for the purpose of employing additional commissioned law enforcement officers.

Hearing Date: 2/15/23

Staff: Elizabeth Allison (786-7129).

Background:

Sales and Use Tax.

Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. A retail sale is a sale to the final consumer or end user of the property, digital product, or service. If retail sales taxes were not collected when the user acquired the property, digital product, or service, then use tax applies to the value of property, digital product, or service when used in this state. The state, all counties, and all cities levy retail sales and use taxes. The state sales and use tax rate is 6.5 percent; and local sales and use tax rates vary from 0.5 percent to 4 percent, depending on the location.

Washington State Criminal Justice Training Commission.

The Washington State Criminal Justice Training Commission was established in 1974 to establish standards, provide training, and certify criminal justice professionals. Among other

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things, its duties include establishing curricula and standards for the training of criminal justice personnel, operating training and education programs for criminal justice personnel, and reviewing, approving, or rejecting standards for instructors of training programs for criminal justice personnel.

Summary of Bill:

A county or city is authorized to impose a sales and use tax at a rate of 0.10 percent of the selling price or value of the article used. The tax is a credit against the state sales and use tax and is in addition to any other authorized taxes. If a county and a city within that county impose the sales and use tax, the city tax must be credited against the county tax.

All money received from the tax imposed must be used solely for employing additional commissioned law enforcement officers. If the local commission rate per 1,000 population is above the national commission rate, the city or county may use the money in the current calendar year for criminal justice purposes. Criteria for determining the local and national commission rate is provided. A criminal justice purpose includes local government programs that have a reasonable relationship to reducing the number of people interacting with the criminal justice system.

Beginning in fiscal year 2024, the Washington State Criminal Justice Training Commission must provide up to 25 basic law enforcement training classes each fiscal year. Class size may be adjusted to manage demand, but a wait list may not be instituted until 25 classes have been offered. Funds must be appropriated by the Legislature for this purpose.

Appropriation: None.

Fiscal Note: Requested on February 11, 2023.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.