PEND OREILLE COUNTY
NEWPORT, WASHINGTON

ORDINANCE 2020-02

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 over half of Americans, and almost half of adults in the United States will experience a mental illness during their lifetime, with some of the population suffering from serious and chronic conditions; and

WHEREAS, individuals with co-occurring disorders (dually diagnosed mental illness and substance use 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 use disorders, often with resulting negative impact on their health, ability to learn, home life and safety, social behavior, and emotional development; with resulting impacts on the entire community in general, including education, juvenile justice, child and family, health, and mental health service systems; 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, Pend Oreille 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 Pend Oreille County, and apply as well to visitors to Pend Oreille 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 Pend Oreille 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 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

WHEREAS, Pend Oreille County data relating to mental health and substance use disorders reflect a need for funds that can be applied to funding gaps and identified solutions; and

WHEREAS, many federal and state funds are restrictive in their use and local funds allow for flexibility;

NOW, THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Pend Oreille 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 Pend Oreille 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 Pend Oreille 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 Pend Oreille 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 Mental Health/Chemical Dependency Program Fund.
There is hereby created the Mental Health/Chemical Dependency Program within Mental Health Tax Fund #135-000-000. Monies collected pursuant to this ordinance shall be deposited in this fund by the Pend Oreille 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 Auditor's Office.

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 January 1, 2021.

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 Pend Oreille County Commissioners meeting in session at Newport, Washington, by the following vote, then signed by its membership and attested to by its Clerk in authorization of such passage the 28 day of September. 2020.

3 AYE; 0 NAY; 0 ABSTAIN; 0 ABSENT

BOARD OF COUNTY COMMISSIONERS
PEND OREILLE COUNTY, WASHINGTON

Mike Manus, Chair

Stephen Kiss, Vice Chair

Karen Skoog, Commissioner

ATTEST

Christine Rahoun, Clerk of the Board

APPROVED AS TO FORM

Dolly Hunt, Prosecuting Attorney