

ORDINANCE NO. _____

**ESTABLISHING CHAPTER 3.15 OF THE SKAGIT COUNTY CODE RELATED TO SALES
AND USE TAX FOR CRIMINAL JUSTICE PURPOSES**

WHEREAS Skagit County currently faces budgetary shortfalls in supporting the current level of public safety services; and

WHEREAS as part of the 2025 Regular Legislative Session, House Bill 2015 (HB 2015), codified as RCW 82.14.345, was enacted authorizing a statewide public safety funding law that allows qualifying cities and counties to impose a new 0.1% Sales and Use Tax option to fund certain public safety efforts; and

WHEREAS Skagit County is a “qualified” County pursuant to RCW 82.14.345 (5)(b); and

WHEREAS Skagit County has submitted documentation to the Criminal Justice Training Commission (CJTC) requesting to be authorized to impose the additional sales tax for criminal justice purposes; and

WHEREAS Skagit County received correspondence from the CJTC verifying its Sales and Use Tax submittals conditioned on providing any additionally requested information; and

WHEREAS a public hearing seeking testimony concerning the proposed new Chapter 3.15 of Skagit County Code authorizing a new 0.1% Sales and Use Tax to support criminal justice purposes was held on October 28, 2025; and

WHEREAS after hearing the testimony, the Board of County Commissioners deems the establishment of this Sales and Use Tax for criminal justice purposes is necessary in order support community public safety.

NOW, THEREFORE BE IT RESOLVED, AND HEREBY ORDERED, that the Skagit County Board of County Commissioners hereby adopts the Chapter to be codified in Title 3 of Skagit County Code as set forth in Exhibit A (attached). This Ordinance shall be effective upon signing.

NOW, THEREFORE BE IT FURTHER RESOLVED, AND HEREBY ORDERED that the Skagit County Administrator shall be authorized to execute any necessary agreements with Department of Revenue or other documents to effectuate the collection of tax authorized pursuant to this Ordinance.

PASSED this _____ day of November 2025.

**BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON**

Lisa Janicki, Chair

Ron Wesen, Commissioner

Attest:

Clerk of the Board

Peter Browning, Commissioner

Approved as to form:



Civil Deputy Prosecuting Attorney

EXHIBIT A

CHAPTER 3.15

SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES

Sections:

- 3.15.010 Sales or use tax statutory authorization.**
- 3.15.020 Tax rate.**
- 3.15.030 Administration and collection of tax.**
- 3.15.040 Use of proceeds.**
- 3.15.050 Effective date and expiration date.**
- 3.15.060 Severability.**

3.15.010 Sales or use tax statutory authorization

Pursuant to RCW 82.14.345, there is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within Skagit County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapter 82.08 or 82.12 RCW. The tax imposed by this section is in addition to those imposed under SCC 3.08.010 and 3.08.020.

3.15.020 Tax rate

Effective April 1, 2026, the rate of the tax imposed by SCC 3.15.010 shall be 0.1 percent (0.1%) of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax.

3.15.030 Administration and collection of tax

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

3.15.040 Use of proceeds

The proceeds from the tax imposed by SCC 3.15.010 shall be deposited in a special fund in Skagit County to be known as the "Criminal Justice Sales Tax HB 2015." Moneys deposited in such fund shall be used only for the purposes authorized by RCW 82.14.345, or as may be amended.

3.15.050 Effective date and expiration date

The ordinance codified in this chapter shall be in full force and effect five (5) days after its adoption and publication as provided by law, provided however, that the tax imposed by SCC 3.15.010 shall take effect April 1, 2026.

3.15.060 Severability

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected.