

**RCW 82.14.460**

**Sales and use tax for chemical dependency or mental health treatment services or therapeutic courts.**

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

(2) The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal one-tenth of one percent 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) Moneys collected under this section shall be used solely for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation or delivery of new or expanded therapeutic court programs and services. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.

(4) Moneys collected under this section shall not be used to supplant existing funding for these purposes, provided that nothing in this section shall be interpreted to prohibit the use of moneys collected under this section for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this section.

[2008 c 157 § 2; 2005 c 504 § 804.]

**Notes:**

**Findings -- Intent -- 2008 c 157:** "The legislature finds it necessary to clarify the original intent regarding eligible expenditures of the sales and use tax provided in RCW 82.14.460. The legislature intended that upon the original effective date of RCW 82.14.460, the moneys collected under RCW 82.14.460 would be permitted to be used for the purposes as provided in RCW 82.14.460 as clarified by section 2, chapter 157, Laws of 2008." [2008 c 157 § 1.]

**Findings -- Intent -- Severability -- Application -- Construction -- Captions, part headings, subheadings not law -- Adoption of rules -- Effective dates -- 2005 c 504:** See notes following RCW 71.05.027.

**Alphabetization -- Correction of references -- 2005 c 504:** See note following RCW 71.05.020.