

**FRANKLIN COUNTY ORDINANCE 11-2021**

BEFORE THE BOARD OF COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON

***AN ORDINANCE RELATING TO THE ESTABLISHMENT OF A 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 as many as 60.1% of Americans and mental illness is a serious and treatable health problem known to directly occur in more than 51.5 million Americans, the most serious and chronic conditions occurring in 5.2% of the population; and

**WHEREAS**, approximately 49.4% of individuals with severe mental disorders are also substance abuse disorders, and approximately 32.7% of alcohol abusers and 53.6% of drug abusers are also affected by serious mental illness; and

**WHEREAS**, individuals with co-occurring disorders (dually diagnosed mental illness and substance abuse 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 abuse disorders, often with resulting negative impacts on their health, ability to learn, home life and safety, social behavior, and emotional development; with concomitant impacts on education, juvenile justice, child and family, health, and mental health service systems; and

**WHEREAS**, services for individuals with co-occurring disorders cost nearly twice as much for clients with single disorders; and non-integrated parallel methods of treatment have proven to be ineffective; and

**WHEREAS**, treatment for individuals with co-occurring substance use and mental illness requires specialized care to meet the unique and often opposing needs of both disorders; and

**WHEREAS**, it is estimated that 80% of crime in Franklin County is associated with substance abuse, many of those in jail struggle with addiction and more than 85% of the homeless adult population has a substance abuse disorder; and

**WHEREAS**, Law and Justice system responses to individuals with mental disorders, substance use disorders and co-occurring disorders represent a significant and costly problem throughout Washington State; and

**WHEREAS**, Franklin 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**, a sales and use tax would provide funding sources from individuals who do not own property in Franklin County, and apply as well to visitors to Franklin 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 Franklin 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 (2) 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;

**NOW THEREFORE, BE IT RESOLVED**, by the Board of County Commissioners of Franklin 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 Franklin 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 Franklin 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 Franklin 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 Chemical Dependency/Mental Health Program Fund**

There is hereby created the Chemical Dependency/Mental Health Program within Health & Human Services Fund #191. Monies collected pursuant to this ordinance shall be deposited in this fund by the Franklin 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 County Administrator.

**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 July 1, 2022.

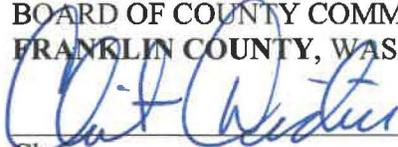
*April 1, 2022 - Km*

**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 persons or circumstances is not affected.

**APPROVED** this 7th day of December, 2021.

BOARD OF COUNTY COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON

  
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Chair

  
\_\_\_\_\_

Chair Pro Tem

  
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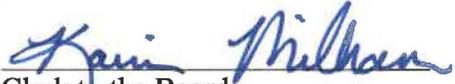
Member

**Approved as to Form:**

  
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Chief Civil Deputy Prosecuting Attorney

**ATTEST:**

  
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Clerk to the Board

# Agenda Summary Report (ASR)

## Franklin County Board of Commissioners

<b>DATE SUBMITTED:</b> 11/30/2021	<b>PREPARED BY:</b> Shirley Jones
<b>Meeting Date Requested:</b> 12/07/2021	<b>PRESENTED BY:</b> Angie Mantarola
<b>ITEM:</b> (Select One)      Consent Agenda <input checked="" type="checkbox"/> Brought Before the Board Time needed: 10 minutes	
<b>SUBJECT:</b> An Ordinance relating to the establishment of a sales and use tax for chemical dependency or mental health treatment and therapeutic court programs and services.	
<b>FISCAL IMPACT:</b> one-tenth of one percent sales and use tax imposed upon every taxable event and collected from those persons from whom state sales or use tax collected is collected.	
<b>BACKGROUND:</b> <ul style="list-style-type: none"> <li>• substance use disorders are a serious and treatable health problem known to impact directly or indirectly as many as 60.1% of Americans and mental illness is a serious and treatable health problem known to directly occur in more than 51.5 million Americans, the most serious and chronic conditions occurring in 5.2% of the population</li> <li>• approximately 49.4% of individuals with severe mental disorders are also substance abuse disorders, and approximately 32.7% of alcohol abusers and 53.6% of drug abusers are also affected by serious mental illness</li> <li>• individuals with co-occurring disorders (dually diagnosed mental illness and substance abuse disorders) are at high risk for negative outcomes, including hospitalization, overdose, violence, legal problems, homelessness, victimization, HIV infection, and hepatitis</li> <li>• 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 abuse disorders, often with resulting negative impacts on their health, ability to learn, home life and safety, social behavior, and emotional development; with concomitant impacts on education, juvenile justice, child and family, health, and mental health service systems</li> <li>• it is estimated that 80% of crime in Franklin County is associated with substance abuse, many of those in jail struggle with addiction and more than 85% of the homeless adult population has a substance abuse disorder</li> </ul>	
<b>RECOMMENDATION:</b> Approve ordinance.	
<b>COORDINATION:</b> Keith Johnson, Franklin County Administrator Jim Raymond, Franklin County Sheriff Jennifer Johnson, Deputy Civil Prosecuting Attorney	
<b>ATTACHMENTS:</b> (Documents you are submitting to the Board)  ASR/Ordinance	

**HANDLING / ROUTING:** (Once document is fully executed it will be imported into Document Manager. Please list name(s) of parties that will need a pdf)

Shirley Jones, County Administration  
Jennifer Johnson, Deputy Civil Prosecuting Attorney  
Jim Raymond, Franklin County Sheriff

*I certify the above information is accurate and complete.*



Keith Johnson, Administrator