

# Public Safety / Criminal Justice Sales Tax

**January 6, 2026**

2025-2026 CITY OF TACOMA

**BIENNIAL OPERATING  
& CAPITAL BUDGET**

## House Bill 2015 (HB 2015) – Overview

HB 2015 created two programs:

- Local Law Enforcement Grant Program
- Criminal Justice Sales & Use Tax (1/10<sup>th</sup> of 1 Percent)
- Local Law Enforcement Grant Program (\$100M):
  - The purpose is to increase community policing and public safety by providing direct support to local and tribal law enforcement agencies in hiring, retaining, and training law enforcement officers, peer counselors, and behavioral health personnel working in co-response
  - Grants cover 75% of salary up to a maximum of \$125K per position (25% local match)
  - Grants are limited to 3 years – after that 100% of the costs are on city/county/tribe
- Criminal Justice Sales & Use Tax (1/10<sup>th</sup> of 1 Percent):
  - Allows a qualified city or county to authorize by resolution or ordinance a 1/10<sup>th</sup> of 1 percent sales & use tax to be used for criminal justice purposes

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## HB 2015 – Criminal Justice Sales & Use Tax

- HB 2015 created the ability for a City to use councilmanic authority to pass a 1/10<sup>th</sup> of 1 percent Sales & Use Tax
  - As long as the voters have not rejected a similar measure in the past two years
- To impose the Sales & Use Tax, a city must meet the criteria to receive a grant under RCW 43.101.540
- The ordinance authorizing this sales tax must include a finding by the City Council that the city has met all the requirements for the grant program
- If a City does not use their councilmanic authority prior to June 30, 2028, then any further action to enact a 1/10<sup>th</sup> of 1 percent Sales & Use Tax would require a vote of the community

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## HB 2015 – Criminal Justice Sales & Use Tax - Uses

- Monies received from the Sales & Use Tax must be used for criminal justice purposes which include:
  - Domestic Violence Services
  - Public Defenders
  - Diversion programs
  - Reentry work for inmates
  - Local government programs that have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system - including homelessness or improving behavioral health
  - Community placements for juvenile offenders, community outreach programs, alternative response programs, mental health crisis response

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## HB 2015 Criminal Justice Sales & Use Tax - Timing

- Under HB 2015, the Criminal Justice Training Commission (CJTC) approves all applications for both the grant program and the 1/10<sup>th</sup> of 1 percent Sales & Use Tax
- CJTC has 45 days to review submissions and provide feedback
- Local Jurisdictions have 30 days to respond to the CJTC and up to 180 days to come into compliance with requirements
- After 180 days, if a local jurisdiction is still not in compliance, the Washington State Department of Revenue (DOR) via the State Treasurer, will withhold \$100,000 per month of the sales and use tax until the local jurisdiction comes into compliance
- DOR only approves changes to sales and use tax rates 3 times per year on January 1, April 1, and July 1. DOR needs 75 days advance notice of those dates for any proposed changes.
- For an effective date of April 1, 2026, the City will need to notify DOR on or before January 15, 2026.

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## HB 2015 – Other Jurisdictions That Have Applied for 1/10<sup>th</sup> of 1 Percent Sales & Use Tax

City of Bellingham	City of Lynden
City of Black Diamond	City of Lynnwood
City of Cle Elum	City of Renton
City of Concrete	City of Ridgefield
City of Des Moines	City of SeaTac
City of Duvall	City of Mount Vernon
City of East Wenatchee	Clark County
City of Edmonds	King County
City of Elma	Jefferson County
City of Kalama	Pierce County
City of Kelso	Skagit County
City of Kent	Thurston County
	Whitman County

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## Regional Comparison – Sales Tax Rates

County	Location Name	Combined Sales Tax (t)	
Snohomish	Lynnwood	10.60%	*
Snohomish	Mill Creek	10.60%	
Snohomish	Mukilteo	10.60%	
Snohomish	Bothell in Snohomish County	10.50%	
Snohomish	Brier	10.50%	*
Snohomish	Edmonds	10.50%	*
Snohomish	Mountlake Terrace	10.50%	
Snohomish	Snohomish County Unincorp. PTBA	10.50%	
Snohomish	Woodway	10.50%	
King	Shoreline	10.40%	
King	Seattle	10.35%	
Pierce	Tacoma	10.30%	
King	Renton	10.30%	*
Pierce	Auburn in Pierce County	10.20%	
Pierce	Pacific in Pierce County	10.20%	
Pierce	Puyallup	10.20%	
Pierce	Puyallup Tribe - Puyallup	10.20%	
King	Bellevue	10.20%	
King	Des Moines	10.20%	*
King	Federal Way	10.20%	
King	Hunts Point	10.20%	
King	Kent	10.20%	*
King	Puyallup Tribe - Federal Way	10.20%	
King	SeaTac	10.20%	*
King	Tukwila	10.20%	
* Have submitted an application to CJTC for 1/10 Sales Tax			
** King County and Pierce County have submitted an applications			

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