



## ORDINANCE NO. 29087

1 AN ORDINANCE relating to taxation; amending Title 6 of the Municipal Code,  
2 relating to Tax and License Code, by adding new sections under Chapter  
3 6A.70, "Local Option Taxes", and imposing a local one-tenth of one percent  
4 sales and use tax, to fund investments in criminal justice, effective April 1,  
5 2026.

6 WHEREAS during the 2025 Legislative Session, the State Legislature  
7 passed, and the Governor signed House Bill 2015 (HB 2015) which created two  
8 programs – the Local Law Enforcement Grant Program and a local councilmanic  
9 option one-tenth of one percent sales tax for broad public safety and criminal  
10 justice purposes, and

11 WHEREAS the sales tax option one-tenth of one percent is available  
12 councilmanic through June 30, 2028, and if a city legislative authority has not  
13 adopted a resolution or ordinance to impose the tax by June 30, 2028, the city may  
14 submit an authorizing proposition to the city voters at a primary or general election to  
15 impose the tax, and

16 WHEREAS the requirements to qualify for both the grant program and the  
17 local sales and use tax are the same, and

18 WHEREAS the Local Law Enforcement Grant Program is administered by  
19 the Criminal Justice Training Commission (CJTC) and was appropriated  
20 \$100 million to:  
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22 (1) Increase community policing and public safety by providing direct  
23 support to local and tribal law enforcement agencies in hiring, retaining, and training  
24 law enforcement officers, peer counselors, and behavioral health personnel working  
25 in co-response;  
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(2) Grants cover 75 percent of salary up to \$125,000 per position  
(25 percent local match required); and

(3) Grants are for three years – after that 100 percent of the costs of any  
position would need to be paid by the city, county, or tribe, and

WHEREAS the Criminal Justice Sales and Use Tax allows a qualified city or  
county to authorize by resolution or ordinance a one-tenth of one percent sales  
and use tax to be used for broad public safety and criminal justice purposes, and

WHEREAS monies received from the Sales and Use Tax must be used for  
public safety and criminal justice purposes which include: (1) Domestic Violence  
Services; (2) Public Defenders; (3) Diversion programs; (4) Reentry work for  
inmates; (5) 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; and (6) Community  
placements for juvenile offenders, community outreach programs, alternative  
response programs, mental health crisis response, and

WHEREAS the City Council finds and determines that it intends to meet  
or be consistent with all requirements contained in RCW 43.101.540(3)(4) and  
RCW 82.14.345(1)(c), and

WHEREAS the City Council finds that it will implement policies and  
training consistent with those required by subsections 101(3) and 101(4) of  
Engrossed Substitute House Bill (“ESHB”) 2015 of 2025, and

WHEREAS the City Council finds that the City is committed to working in  
collaboration with the Washington State Criminal Justice Training Commission to



1 correct any deficiencies with the City's verification materials, and come into  
2 compliance as described in ESHB Section 201(1)(d) and RCW 82.14.345(1)(d),  
3 and  
4

5 WHEREAS the effective date of this sales and use tax is anticipated to be  
6 April 1, 2026, depending on approval of the City's application by the Criminal  
7 Justice Training Commission and the Department of Revenue; Now, Therefore,

8 BE IT ORDAINED BY THE CITY OF TACOMA:

9 Section 1. That the City Council hereby adopts the Recitals of this  
10 Ordinance as its formal legislative findings.  
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12 Section 2. That Title 6 of the Municipal Code, relating to Tax and  
13 License Code, is hereby amended, by adding new subsections, 6A.70.043  
14 "Additional sales or use tax for criminal justice purposes—Imposition," and  
15 6A.70.044 "Additional sales or use tax for criminal justice purposes —Rate", as  
16 set forth in Exhibit "A," effective April 1, 2026.  
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18 Section 3. That the effective date of this sales and use tax is anticipated  
19 to be April 1, 2026, depending on approval of the City's application by the  
20 Criminal Justice Training Commission and the Department of Revenue.  
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Section 4. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Adopted \_\_\_\_\_

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

Approved as to form:

\_\_\_\_\_  
Deputy City Attorney



## EXHIBIT A

### CHAPTER 6A.70 LOCAL OPTION TAXES

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#### 6A.70.043 Additional sales or use tax for criminal justice purposes – Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from the tax referred to in Sections 6A.70.010, 6A.70.020, 6A.70.030, 6A.70.040, 6A.70.045, and RCW 6A.70.047, as authorized by Chapter 350, Laws of 2025, upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12. Moneys collected under this subchapter must be used solely, as required by Chapter 350, Laws of 2025 and as hereinafter amended, for the purpose of providing for additional funding for criminal justice purposes.

#### 6A.70.044 Additional sales or use tax for criminal justice purposes – Rate.

The rate of the tax imposed by Section 6A.70.043 of this chapter shall be one-tenth of one percent of the selling price or value of the article used, as the case may be.

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