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Document Titles (i.e.: type of document)

**ORDINANCE NO. 489 AN ORDINANCE AUTHORIZING, FIXING, AND IMPOSING A CONTINUED ONE-TENTH OF ONE PERCENT SALES AND USE TAX FOR THE PURPOSES OF PROVIDING CHEMICAL DEPENDENCY AND MENTAL HEALTH TREATMENT AND THERAPEUTIC COURT SERVICES AS ALLOWED PURSUANT TO RCW 82.14.460.**

Auditor File Number(s) of document being assigned or released:

Grantor

1. **Walla Walla County Commissioners**
- 2.
- 3.

Additional names on page \_\_\_\_ of document.

Grantee

1. **The Public**
- 2.
- 3.

Additional names on page \_\_\_\_ of document.

Legal description (i.e.: lot and block or section township and range)

n/a

Additional legal is on page \_\_\_\_ of document.

Assessors Parcel Numbers

n/a

Additional parcel number is on page \_\_\_\_ of document.

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**BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON**

**ORDINANCE NO. 489**

**AN ORDINANCE AUTHORIZING, FIXING, AND IMPOSING A CONTINUED ONE-TENTH OF ONE PERCENT SALES AND USE TAX FOR THE PURPOSES OF PROVIDING CHEMICAL DEPENDENCY AND MENTAL HEALTH TREATMENT AND THERAPEUTIC COURT SERVICES AS ALLOWED PURSUANT TO RCW 82.14.460.**

**WHEREAS**, pursuant to RCW 82.14.460, a county legislative authority may authorize, fix, and impose a one-tenth of one percent sales and use tax for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services; and

**WHEREAS**, there is a need for chemical dependency and mental health treatment that exceeds the programs and services that can be provided with other county resources; and

**WHEREAS**, chemical dependency and mental health treatment programs and services have been shown to be effective in reducing costs to society and increasing the productivity of individuals as members of the community; and

**WHEREAS**, the public mental health system, funded with state and federal dollars, does not have adequate resources to provide outpatient treatment to non-Medicaid eligible individuals; and

**WHEREAS**, additionally, the public mental health system does not provide adequate flexibility to provide chemical dependency and mental health treatment and services to meet the unique needs of the citizens of Walla Walla County; and

**WHEREAS**, in 2011, Walla Walla County enacted Ordinance 398, which, pursuant to RCW 82.14.460, imposed a one-tenth of one percent sales and use tax for the purposes of providing mental health and/or chemical dependency treatment services, as well as therapeutic Court services; and

**WHEREAS**, Ordinance 398 expired on January 1, 2017; and

**WHEREAS**, Ordinance 453 continued the imposition of the sales tax, and continued the sales tax to January 1, 2022; and

**WHEREAS**, the following findings of fact and conclusions of law are hereby made:

Findings of Fact:

1. On May 27, 2021, a Notice of Public Hearing was published in the Walla Walla Union-Bulletin.
2. On June 7, 2021, the Board of County Commissioners held a public hearing regarding extending the tax imposed by Ordinances 398 and 453 and voted to extend the provisions of Ordinances 398 and 453 for an additional five years.

Conclusions of Law:

1. The proposed amendments to Walla Walla County Code Title 3 are necessary to provide effective mental health services in Walla Walla County.
2. The County intends to notify and contract with the Department of Revenue for the collection of the sales and use tax.

**WHEREAS**, the Board of Walla Walla County Commissioners finds that the imposition of said sales and use tax, said tax rate to 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, for the purposes of providing mental health and/or chemical dependency treatment services and for use by therapeutic courts to be a public benefit; Now Therefore,

BE IT ORDAINED, by the Walla Walla County Board of County Commissioners that Chapter 3.24 is amended as follows:

**3.24.120 Expiration date.**

This chapter shall expire January 1, ~~2022~~ 2027.

Section 2. Effective Date. This ordinance is effective on January 1, 2022, with the exception that the County shall immediately proceed with contracting with the Department of Revenue.

Section 3. Savings and Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 4. Publication. This ordinance will be published by an approved summary consisting of the title.

Section 5. Expiration. This ordinance and the imposition of its tax shall expire on January 1, 2027.



PASSED by the Walla Walla County Board of County Commissioners in regular session at Walla Walla, Washington, then signed by its membership and attested by its Clerk in authorization of such passage this 7<sup>th</sup> day of June, 2021.

Attest:

  
\_\_\_\_\_  
Diane L. Harris, Clerk of the Board

  
\_\_\_\_\_  
Gregory A. Tompkins Chairman, District 3

  
\_\_\_\_\_  
Todd L. Kimball, Commissioner, District 2

  
\_\_\_\_\_  
Jennifer R. Mayberry, Commissioner, District 1

*Constituting the Board of County Commissioners  
of Walla Walla County, Washington*



Approved as to form:

  
\_\_\_\_\_  
Jesse D. Nolte, Chief Civil Deputy Prosecuting Attorney

