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STATE OF WASHINGTON  
County of Jefferson

In the Matter of Imposing a Sales and Use Tax; }  
Providing for the Administration and Collection Thereof }  
For Providing New or Expanded Chemical Dependency } **ORDINANCE NO. 08-1003-05**  
or Mental Health Treatment Services and }  
for the Operation of New or Expanded Therapeutic }  
Court Programs as Provided in Ch. 82.14.460 RCW. }

**WHEREAS**, substance use disorders are a serious and treatable health problem known to impact directly or indirectly as many as 60% of Americans and mental illness is a serious and treatable health problem known to directly occur in more than 19 million Americans, the most serious and chronic conditions occurring in 3 to 5% of the population; and

**WHEREAS**, approximately 50% of individuals with severe mental disorders are also substance abuse disordered, and approximately 37% of alcohol abusers and 53% 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 impact 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 as 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**, the Jefferson County Substance Abuse Advisory Board, upon review of local, state and national data and information, identified the health, social, community, and economic impact of alcohol and other drugs on Jefferson County and its citizens, and the impact of mental disorders, substance use disorders and co-occurring disorders, as a major public health and public safety problem in their October 2004 White Paper to the Jefferson County Board of County Commissioners and to the citizens of Jefferson County, and

**WHEREAS**, the impact of substance use disorders on the Jefferson County law and justice system is significant, accounting for more than 2/3 of law enforcement calls in the City and County and half of the Jefferson County Prosecutor's cases; and

**WHEREAS**, Law and Justice system response to individuals with mental disorders, substance use disorders and co-occurring disorders represents a significant and costly problem throughout Washington State, so much so that the 2005 Washington State Legislature passed E2SSB 5763, an act relating to the creation of the omnibus treatment of mental and substance abuse disorders, in the belief that identification and integrated evidence-based treatment of mental disorders, substance use disorders and co-occurring disorders is critical to successful outcomes and recovery; and

**WHEREAS**, Jefferson 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 technicians, schools, hospitals and law enforcement personnel; and

**WHEREAS**, sales and use taxes are funding sources that affect citizens who do not own property in Jefferson County, and apply as well to visitors to Jefferson County, and, thus, would expand the potential revenue stream to address mental disorders, substance use disorders and co-occurring disorder treatment; and

**WHEREAS**, therapeutic courts and integrated mental disorders, substance use disorders and co-occurring treatment programs utilizing evidence based best practices have been shown to have positive outcomes, thus decreasing negative social, health and fiscal impacts on individuals and communities; and

**WHEREAS**, recognizing the health, social, community and economic impact of mental disorders, substance use disorders and co-occurring disorders on Jefferson 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**, Jefferson County has an aging population and older people consistently underutilize both mental health and substance abuse services, and therefore suffer a disproportionate degree of harm from these conditions, and need special services and efforts to utilize services effectively; and

**WHEREAS**, the Board of County Commissioners recognize that successful outcomes and recovery for some citizens will be a prerequisite for becoming employable and entering the workforce, and make it possible for employers to retain valuable experienced employees; and

*WHEREAS*, RCW 82.14.460 (2) 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; and RCW 82.14.460 (3) provides that monies collected shall be used solely for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs.

*WHEREAS*, RCW 82.14.460 (3) provides that if Jefferson County authorizes the tax as provided, the County may include a new and expanded therapeutic court for dependency or mental health treatment proceedings as a component of its existing Drug Court program, effective July 1, 2005.

*NOW, THEREFORE, BE IT ORDAINED*, by the Board of County Commissioners of Jefferson 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 Jefferson 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 Jefferson 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 4. Administration and Collection.**

The tax imposed by this ordinance shall be administered and collected in accordance with Chapter 82.14.050. The Chairman of the Board of County Commissioners is hereby authorized to and directed to execute and contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax.

**Section 5: Establishment of Chemical Dependency/Mental Health Program Fund.**

There is hereby created the Chemical Dependency/Mental Health Program Fund. Monies collected pursuant to this ordinance shall be deposited in this fund by the Jefferson County Treasurer. The fund balance may be invested by the Treasurer and any interest earned shall be deposited in this fund as well.

**Section 6. Use of funds.**

Monies deposited in such fund shall only be used solely for purposes as authorized by the laws of the State of Washington, including, providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. Monies collected under this section shall not be used to supplant existing funding for these programs.

**Section 7. Administration of Fund.**

The Fund shall be administered by the Board of County Commissioners through the County Administrator. The County Administrator, with the help of the Jefferson County Law and Justice Council, the Substance Abuse Services Advisory Board, and Jefferson County Public Health, is hereby directed to prepare a six-year spending plan and an annual budget.

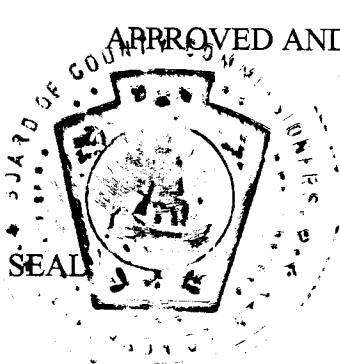
**Section 8. Effective Date.**

This ordinance shall take effect July 1, 2005, however, the creation of a therapeutic court as provided under Ch. 26.12 RCW, as a component of the County's existing Drug Court program will not become effective until July 1, 2006.


**Section 9. Severability.**

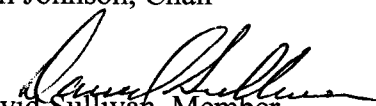
If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances in not affected.

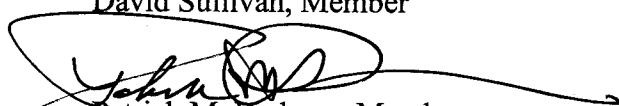
APPROVED AND ADOPTED this 3<sup>rd</sup> day of October, 2005.



JEFFERSON COUNTY  
BOARD OF COMMISSIONERS

  
Phil Johnson, Chair

  
David Sullivan, Member

  
Patrick M. Rodgers, Member

ATTEST:



Julie Matthes, CMC  
Deputy Clerk of the Board

Approved as to Form:

Prosecuting Attorney