

CRIMINAL JUSTICE SALES TAX

Quick Summary

- Sales tax of 0.1% – revenues are restricted and must be used for criminal justice.
- May be imposed by any county.
- Revenue shared with cities.
- Does not require voter approval.

RCW: [82.14.340](#)

Any county may impose a 0.1% sales tax for criminal justice purposes ([RCW 82.14.340](#)), and most counties currently do so. This sales tax may only be imposed by the county, but the county must share its revenues with all cities and towns in the county.

This sales tax is imposed legislatively by ordinance or resolution and does not require voter approval. However, it is subject to possible referendum under [RCW 82.14.340](#) and [RCW 82.14.036](#), even if your county is a non-charter county and does not otherwise have powers of initiative and referendum.

Use of Revenues

The statute defines “criminal justice purposes” as:

[A]ctivities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in [RCW 70.123.020](#).

Revenue Sharing

10% of the revenues are distributed to the county, while the remaining 90% is split between the county and its cities on a per capita (population) basis. The county’s per capita share is based on unincorporated population.

See the example on the next page. In addition, the Department of Revenue retains 1% as an administrative fee.

Example of Revenue-Sharing for County Criminal Justice Sales Tax

Total sales tax revenues	\$1,000,000
County receives 10%	\$100,000
Remainder for distribution	\$900,000

Jurisdiction	Population	Percent of Countywide Population	Remaining Revenues Distributed <i>(% population x \$900,000)</i>
City A	3,500	5%	\$45,000
City B	21,000	30%	\$270,000
City C	7,000	10%	\$90,000
Unincorporated county	38,500	55%	\$495,000
TOTAL	70,000	100%	\$900,000

County receives a grand total of:	\$595,000 (\$100,000 plus \$495,000)
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KCT Criminal Justice Sales Tax Implementation (RCW 82.14.340)

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9/9/2025

SALES TAX Description	Voted (Y/N)	Amt per 1/10th	70.9% 16,485 County	3.4% 780 Bingen	15.0% 3,485 Goldendale	10.8% 2,500 White Salmon
Criminal Justice Sales Tax (Calc on \$325k)	N	321,750	237,493	9,715	43,405	31,137
Additional 0.01% Share with Cities						

9/16/2025 - Pass resolution to request hearing

9/24/2025 - Public Notice

10/1/2025 - Public Notice

10/7/2025 - PUBLIC HEARING ON CRIMINAL JUSTICE SALES TAX

10/7/2025 - Vote on resolution to implement Criminal Justice Sales Tax

10/14/2025 - 2nd Opportunity to vote on resolution to implement Criminal Justice Sales Tax

10/17/2025 - Submit to DOR for implementation on January 1, 2026

If this is approved by the Legislative Body, the cutoff is 75 days before the quarter, except for Q4.

Cutoff for 2026 is approx October 15, 2025.

This will be included in a potential refund exemption for renewable energy (to include the cities portion)

HB2015, effective 1/1/2026, will increase to .02% with no vote. DOR calling this Local Law Enforcement Program.

Klickitat	22,735	23,000	23,150	23,250	23,450
Unincorporated	16,019	16,255	16,405	16,485	16,605
Incorporated	6,716	6,745	6,745	6,765	6,845
Bingen	778	780	780	780	780
Goldendale	3,453	3,475	3,475	3,485	3,515
White Salmon	2,485	2,490	2,490	2,500	2,550