

Draft Ordinance 25-053 Public Safety Sales Tax



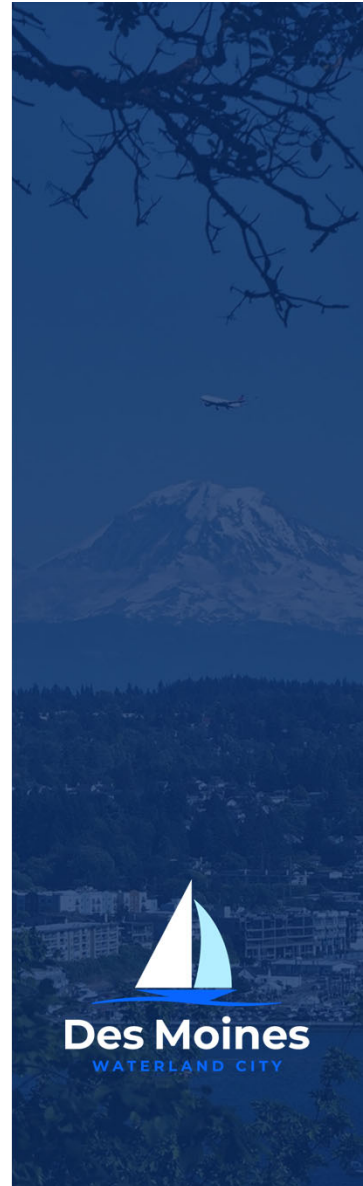
Background

Legislature passes ESHB 2015 in 2025

Provides local criminal justice funding by:

- Creating local law enforcement grant program
- Creating councilmanic sales and use tax for criminal justice purposes

Council directed Staff to bring forward draft ordinance to implement tax at 9/25 Council meeting



Requirements for Imposing Tax

Law enforcement agency must comply with policy and practice requirements related to:

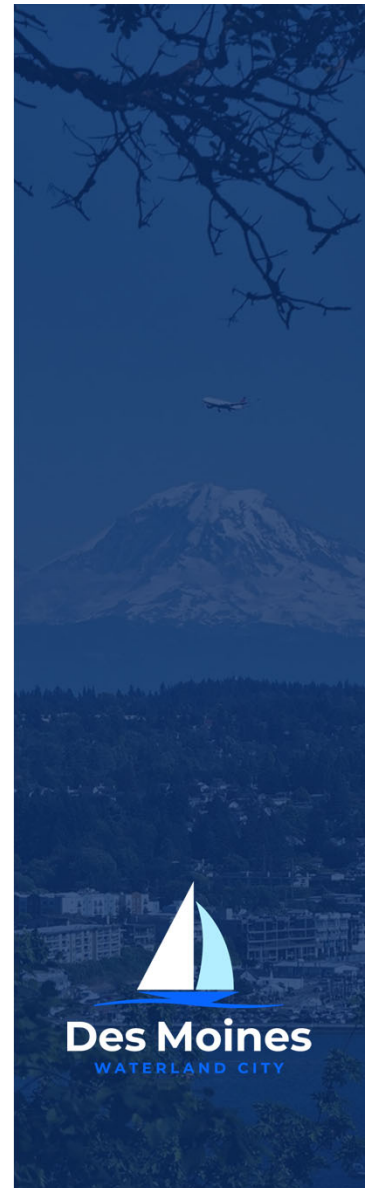
- Officer training
- Use of force reporting
- De-escalation
- Firearm relinquishment procedures

Submit proof to CJTC of compliance

Receive funding from criminal justice sales tax

Voters have not rejected a criminal justice sales tax in prior 12 months

**DMPD meets all requirements*

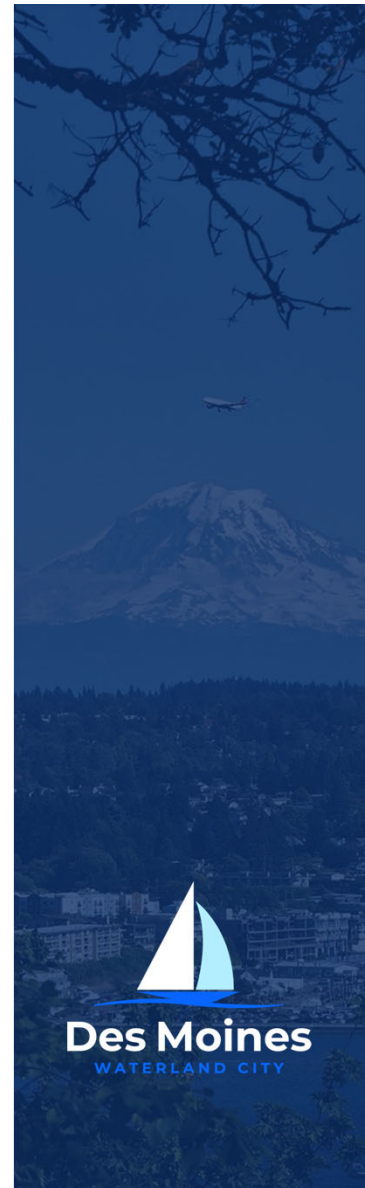


Permissible Uses of Funds

Funds restricted to 'criminal justice purposes' - "activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice and behavioral health systems occurs."

Includes:

- Domestic violence programs
- Public Defender staffing
- Diversion programs;
- Programs to reduce homelessness
- Community outreach and assistance programs
- Alternative response programs
- Mental health crisis response



Financial Impact

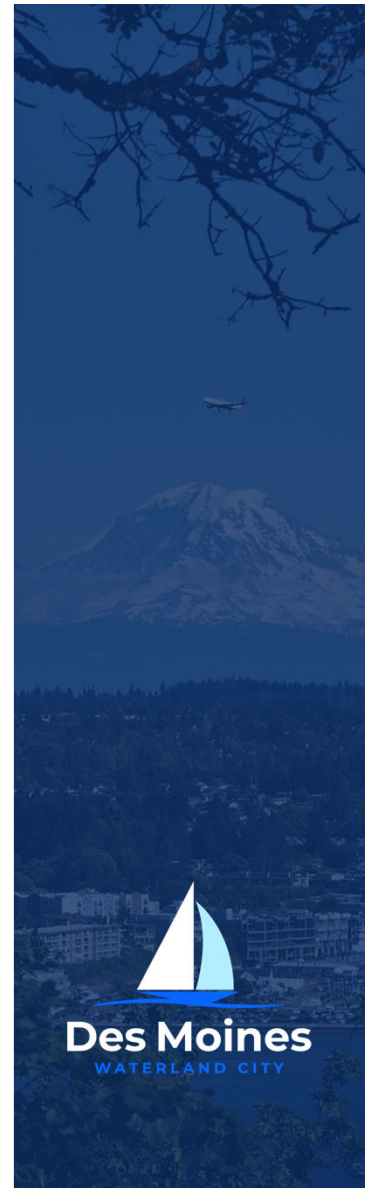
Sales tax rate increases from 10.2% to 10.3%

Annual proceeds estimated at \$450,000

Potential uses of funds include:

- police recruitment and retention
- increased public defender costs
- Increased jail costs
- mental health crisis response
- alternative response programs

DMPD will also be eligible to receive ESHB 2015 grants to fund hiring, retaining, and training law enforcement officers



Timing

Department of Revenue will collect tax

DOR has certain start dates and notice deadlines for each date per RCW 82.14.055

Effective date

January 1, 2026

April 1, 2026

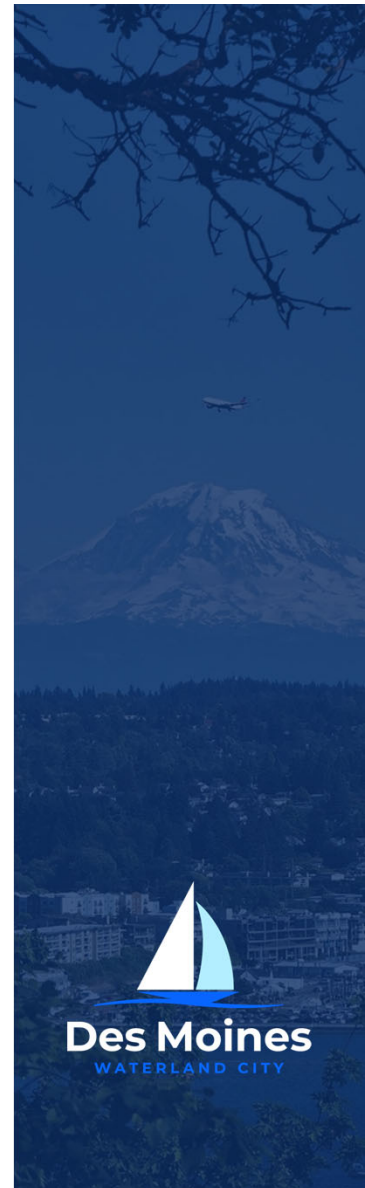
July 1, 2026

Deadline for notice

October 18, 2025

January 16, 2026

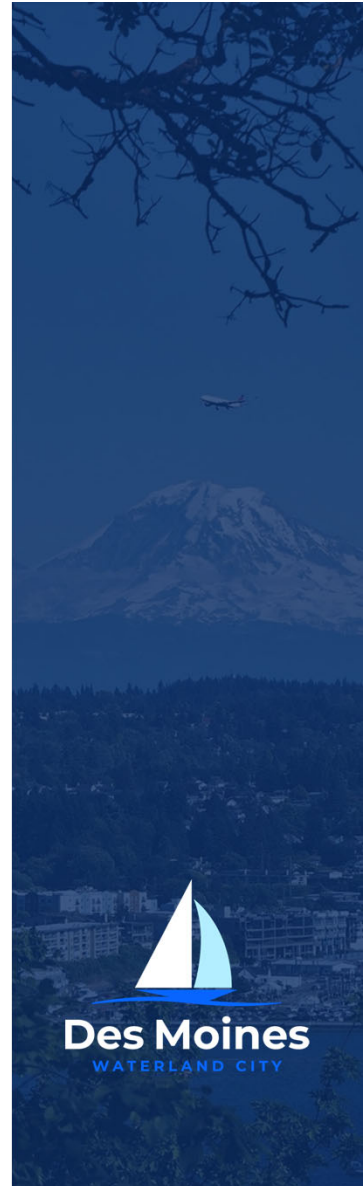
April 17, 2026



Next Steps

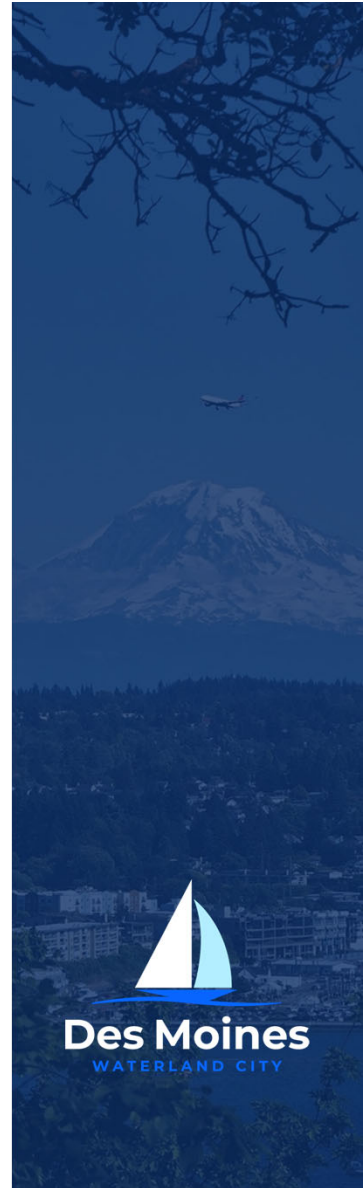
Should Council adopt the Ordinance establishing the tax, Staff will bring back a future item to establish the Special Revenue Fund

Council may choose to adopt the State legislation language or a narrower definition (assuming compliant with State legislation) for the use of funds



Suggested Motion

“I move to pass Draft Ordinance 25-053 to a second reading at the October 9, 2025 regular Council meeting.”





Des Moines

WATERLAND CITY