



Public Safety Sales Tax Fund

December 4, 2025



Public Safety Sales Tax Fund

- In 2025, the state legislature passed ESHB 2015 allowing local governments to increase sales tax by 0.01% to aid public safety.
- On October 9, 2025, the City Council approved this 0.01% increase in sales tax.
- Accounting for the tax revenue in its own Special Revenue Fund was recommended.
- Questions were raised about placing additional restrictions on the funds.



Spending Parameters

Funds must be used solely for public safety purposes.

Under the amended RCW 82.14.450, this includes:

- **Law enforcement** (operations, staffing, equipment, training)
- **Fire protection and emergency medical services (EMS)**
- **Criminal justice Functions** (prosecution, courts, public defense, jail)
- **Behavioral health services** directly tied to public safety
(Crisis response, substance-use treatment, co-responder programs)
- **Domestic violence programs** and victim services
- **Youth violence prevention and diversion programs**
- **Community safety programs** intended to reduce crime or improve emergency response



Motion

“I move to forward Draft Ordinance No. 25-105, amending DMMC 3.51.103 to repurpose the Public Safety Levy Fund as the Public Safety Sales Tax Fund, to a second reading.”



QUESTIONS?

