

RESOLUTION NO. 75-11

A RESOLUTION Imposing a Sales and Use Tax; Providing for the Administration and Collection Thereof For Providing New or Expanded Chemical Dependency or Mental Health Treatment Services and for the Operation of New or Expanded Therapeutic Court Programs as Provided in Chapter 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 three to five percent of the population; and

WHEREAS, approximately 50% of individuals with severe mental disorders are also substance abuse disordered, and more than 35% of alcohol abusers and more than 50% of drug abusers are also affected by serious mental illness; and

WHEREAS, Fifty percent of homeless adults have a substance abuse disorder; and

WHEREAS, the 2011 homelessness count for Mason County revealed 645 homeless people and also revealed that alcohol is one of the two top causes of homelessness in Mason County; and

WHEREAS, 80% of crimes are associated with substance abuse; and

WHEREAS, Approximately 85% of incarcerated people who have a mental disorder also have a chemical dependency disorder, known as a co-occurring disorder; and

WHEREAS, individuals with co-occurring disorders (dually diagnosed mental illness and substance abuse disorders) are at a 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, treatments for individuals with co-occurring substance use and mental illness require specialized care to meet the unique and often opposing needs of both disorders; and

WHEREAS, the Mason County Advisory Committee for the 1/10th of 1% Sales and Use Tax for Mental Health and Substance Abuse services and Therapeutic Courts, upon review of local, state and national data and information identified the health, social community, and economic impact of alcohol and other drugs on Mason County and its citizens, and the impact of mental disorders, substance use disorder and co-occurring disorders, as a major public health and public safety problem in their October 2011 Report to the Mason County Board of County Commissioners and to the citizens of Mason County; and

WHEREAS, the impact of substance use disorders on the Mason County Criminal Justice system is significant; and

WHEREAS, Criminal 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 integration evidence-based treatment of mental disorders, substance use disorders and co-occurring disorders is critical to successful outcomes and recovery; and

WHEREAS, Mason 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; and

WHEREAS, recognizing the health, social, community and economic impact of mental disorders, substance use disorders and co-occurring disorders on Mason 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, 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, make it possible for employers to retain valuable experienced employees, and reduce homelessness; 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 solely for the purpose of providing new or expanded substance abuse or mental health treatment services and for the operation of new or expanded therapeutic court programs

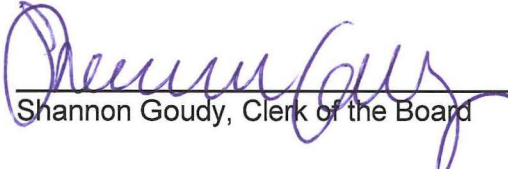
NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Mason County that:

1. There is hereby imposed by this resolution 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 Mason 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 Mason County.
2. The rate of tax imposed by this resolution 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.
3. The tax imposed by this resolution shall be administered and collected in accordance with Chapter 82.14.050. The Chair of the Board of County Commissioners is hereby authorized to and directed to execute any contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax.

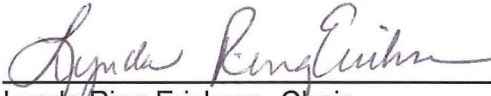
4. There is hereby created the Substance Abuse/Mental Health Program Fund. Monies collected pursuant to this resolution shall be deposited in this fund by the Mason County Treasurer. The fund balance may be invested by the Treasurer and any interest earned shall be deposited in this fund as well.
5. Monies deposited in such fund shall be used solely for purposes as authorized by the laws of the State of Washington, including, providing new or expanded substance abuse or mental health treatment services and for the operation of new or expanded therapeutic court programs. Monies collected shall not be used to supplant existing funding for these programs.
6. The fund shall be administered by the Board of County Commissioners through the Mason County Public Health Department. The Health Department, with the help of a citizen advisory committee appointed by the Board of Mason County Commissioners, is hereby directed to prepare a five year plan, an annual budget, and an annual report showing the successes and failures of the programs.
7. If any provision of this resolution or its application to any person or circumstance is held invalid, the remainder of this resolution or the application of the provisions to other persons or circumstances is not affected.
8. The tax imposed by this resolution shall be limited in term to five years from the date of the signing of this resolution.

DATED this 1st day of November 2011.

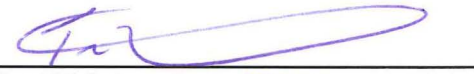
ATTEST:


Shannon Goudy, Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON


Lynda Ring Erickson, Chair

APPROVED AS TO FORM:


Tim Whitehead, #3782
Chief Deputy Prosecuting Attorney


Tim Sheldon, Commissioner


Steve Bloomfield, Commissioner