A 0.3% sales tax increase
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to a $100 taxable purchase

PUBLIC SAFETY SALES TAX FAQ

The Law and Justice Council is reviewing the local criminal justice system's needs and examining the pros and cons of proposing a Public Safety Sales Tax as a revenue option in Lewis County, Washington. The Law and Justice Council, which includes representatives from multiple interests – including law enforcement, the public, social services, the judicial branch, public health, the county, the cities and others – will present its findings to the Lewis County Board of County Commissioners.

>> What is a Public Safety Sales Tax?

Washington law allows counties to ask voters to approve a dedicated Public Safety Sales and Use Tax that would be used for public safety purposes, including criminal justice and law enforcement services. Under RCW 82.14.450, counties may submit a proposition to voters at a primary or general election. If approved by a simple majority, the county may impose a sales tax of up to 0.3%.

A 0.3% sales tax increase would equal 30 cents on a $100 taxable purchase.

>> Is voter approval required?

Unlike some other local sales taxes, a Public Safety Sales Tax requires approval by a majority of voters. The measure may only appear on a primary or general election ballot. It cannot be submitted during February or April special elections.

WASHINGTON STATE LEGISLATURE

RCW 82.14.450
Public Safety Sales Tax Authority

RCW 82.14.340
Criminal Justice Purposes

>> Does the tax apply to motor vehicles?

No. Motor vehicle sales and the first 36 months of motor vehicle leases are exempt.

>> Where can I find additional information and resources?

The Municipal Research and Services Center (MRSC) has sales tax and population data – including an Excel sheet listing sales tax rates and components for every city, town and county – available online here. Other useful MRSC pages include:

- Breakdown of where taxes go
- Ballot measure database
- County revenue guide

The State Department of Revenue's Quarterly Business Review and Benton County's Public Safety Tax website also may prove helpful.

HOW COULD REVENUE BE USED?

Public safety sales tax revenues must be used for public safety purposes identified in the ballot measure.

State law requires that at least one-third of the revenue be used solely for criminal justice purposes, fire protection purposes, or both. Examples of eligible uses may include:

- Law enforcement services
- Emergency response programs
- Fire protection services
- Prosecuting attorney services
- Corrections and jail operations
- Public safety equipment and facilities
- Behavioral health and community safety initiatives

DO OTHER COUNTIES COLLECT IT?

Nineteen of the state's 39 counties collect the Public Safety Sales Tax under RCW 82.14.450. Those include:

- Thurston County
- Clark County
- Ferry County
- Grant County
- Kittitas County
- King County
- Pierce County
- Whatcom County
- Stevens County
- Asotin County

WHEN COULD PROPOSAL GO BEFORE VOTERS?

POTENTIAL DATES FOR 2027

Primary Election: August 3, 2027
General Election: November 2, 2027

The Lewis County Board of County Commissioners would need to adopt a resolution placing the measure on the ballot and submit it to the Auditor prior to the applicable election filing deadline.

KEY PLANNING MILESTONES TO CONSIDER FOR A 2027 BALLOT MEASURE

SPRING / SUMMER 2026

Conduct public outreach and needs assessments

Identify proposed uses of revenue

Develop ballot language

LATE 2026 / EARLY 2027

Finalize expenditure plan

Review legal and financial considerations

Prepare ballot resolution

2027

Adopt ballot resolution before election certification deadlines

Conduct public education regarding the proposal

This flyer is produced by and for the Lewis County Law and Justice Council ~ July 2026