

Memorandum: Public Safety Sales Tax Capacity — City of Spokane, Spokane Valley, and Spokane County

Gavin Cooley, June 9, 2026

Summary

RCW 82.14.450 authorizes a city public safety sales tax of up to 0.10% and a county public safety sales tax of up to 0.30%, but both require voter approval at a primary or general election. Within city limits, RCW 82.14.450 uses a credit mechanism so that the combined city-plus-county rate under that section does not exceed 0.30%.[leg.wa](#)

RCW 82.14.345 appears to create an additional 0.10% criminal justice or public-safety-related sales tax for a qualified city or county, and that authority is different because, through June 30, 2028, it may be imposed by ordinance or resolution if the statutory qualification requirements are satisfied. If a qualified city or county has not adopted the tax by June 30, 2028, the statute then provides a voter-approval path at a primary or general election.[leg.wa](#)

The best current reading remains that the maximum public-safety-related local sales tax inside Spokane City or Spokane Valley may be 0.50%, while the maximum in unincorporated Spokane County may be 0.40%, but the 0.50% city figure should still be treated as pending further confirmation because the city-plus-county stacking question under RCW 82.14.345 is not resolved as clearly in the statute as the credit rule in RCW 82.14.450.[public safety tax memo redraft v2.docxleg.wa](#)

Bottom-line conclusions

- RCW 82.14.450 capacity is voter-approved capacity, not councilmanic capacity.[leg.wa](#)
- RCW 82.14.345 creates councilmanic capacity through June 30, 2028 for qualified jurisdictions, and a voter path thereafter for jurisdictions that did not act by that date.[leg.wa](#)
- Spokane and Spokane Valley each already use their city-level 0.10% authority under RCW 82.14.450.[public safety tax memo redraft v2.docx](#)
- Spokane County appears still to have voter-approved capacity under RCW 82.14.450 and separate apparent capacity under RCW 82.14.345.[leg.wa+1public safety tax memo redraft v2.docx](#)
- The older workbook statement that a city had 0.30% of its own public safety tax capacity, with the first 0.10% councilmanic and the remainder voter-approved, is not consistent with the statutory text reviewed here.[leg.wapublic safety tax memo redraft v2.docxleg.wa](#)

Summary table of apparent capacity

Jurisdiction / location	RCW 82.14.450 capacity	82.14.450 adoption method	RCW 82.14.345 apparent capacity	82.14.345 adoption method	Best current reading
Spokane City	City already has 0.10%; county could add effective 0.20% more inside city limits, for 0.30% total under RCW 82.14.450. leg.wapublic safety tax memo redraft v2.docx	Voter approval required for both the city layer and any county layer under RCW 82.14.450. leg.wa	City may have 0.10%; county may have another 0.10% inside the city if city/county stacking is allowed. leg.wapublic safety tax memo redraft v2.docx	Councilmanic through June 30, 2028 if qualified; voter approval thereafter if not already adopted. leg.wa	0.50%, but pending confirmation of the second RCW 82.14.345 layer. leg.wapublic safety tax memo redraft v2.docx
Spokane Valley	City already has 0.10%; county could add effective 0.20% more inside city limits, for 0.30% total under RCW 82.14.450. leg.wapublic safety tax memo redraft v2.docx	Voter approval required for both the city layer and any county layer under RCW 82.14.450. leg.wa	City may have 0.10%; county may have another 0.10% inside the city if city/county stacking is allowed. leg.wapublic safety tax memo redraft v2.docx	Councilmanic through June 30, 2028 if qualified; voter approval thereafter if not already adopted. leg.wa	0.50%, but pending confirmation of the second RCW 82.14.345 layer. leg.wapublic safety tax memo redraft v2.docx
Unincorporated Spokane County	County may impose up to 0.30%. leg.wa	Voter approval required. leg.wa	County may impose up to 0.10%. leg.wa	Councilmanic through June 30, 2028 if qualified; voter approval thereafter if not already adopted. leg.wa	0.40%. leg.wa +1

Statutory framework

RCW 82.14.450

RCW 82.14.450 contains two separate but linked authorizations: one for counties and one for cities. Under subsection (1), a county legislative authority may submit a proposition to county voters for a sales and use tax of up to 0.30% for criminal justice purposes, and if approved, the tax is imposed countywide subject to the city credit mechanism described later in the statute.[leg.wa](#)

Under subsection (2), a city legislative authority may submit a proposition to city voters for a sales and use tax of up to 0.10% for criminal justice purposes. Subsection (2)(b) and (2)(c) then reduce the effective county rate within city limits if the city tax is in place, so that the total county-plus-city rate under RCW 82.14.450 does not exceed 0.30% within the city.[leg.wa](#)

For present purposes, the important practical point is simple: RCW 82.14.450 always requires voter approval, whether the jurisdiction is the county or a city. Nothing in RCW 82.14.450 creates a councilmanic-only route.[leg.wa](#)

RCW 82.14.345

RCW 82.14.345 is different in both structure and timing. It authorizes a sales and use tax of 0.10% for criminal justice purposes, but only for a "qualified city" or "qualified county," and the qualification concept is tied to whether the jurisdiction has experienced an increase in violent crime, property crime, or both, and whether the jurisdiction submits the required information to the state.[leg.wa](#)

The most important operational feature of RCW 82.14.345 is that it creates a two-track adoption system. First, by June 30, 2028, the legislative authority of a qualified city or county may impose the tax by ordinance or resolution, which is the councilmanic path. Second, if a qualified city or county has not used that authority by June 30, 2028, it may thereafter submit a proposition to the voters at a primary or general election.[leg.wa](#)

That means June 30, 2028 is best understood not as the expiration of the tax authority, but as the expiration of the councilmanic shortcut. After that date, the authority still appears available, but only through voter approval for jurisdictions that did not already adopt it.[public safety tax memo redraft v2.docxleg.wa](#)

RCW 82.14.345 also matters because the tax is described as being imposed "in addition to any other taxes authorized by law," which strongly supports the conclusion that it stacks on top of RCW 82.14.450. What is less explicit in the text reviewed here is whether, inside city limits, both a qualified city and a qualified county may each impose their own separate RCW 82.14.345 tax on the same taxable event without any implied offset or overlap rule.[public safety tax memo redraft v2.docxleg.wa](#)

That unresolved point does not undermine the existence of RCW 82.14.345 authority itself. It matters only for the outer ceiling in incorporated areas, because if both the city and county may separately impose the tax under RCW 82.14.345 inside city limits, then the apparent city-area maximum rises from 0.40% to 0.50%.[public safety tax memo redraft v2.docxleg.wa](#)

Jurisdiction-by-jurisdiction analysis

City of Spokane

The City of Spokane already imposes its full 0.10% city tax under RCW 82.14.450, and that layer was voter-approved rather than councilmanic.[public safety tax memo redraft v2.docxleg.wa](#)

Additional apparent capacity affecting transactions inside Spokane is:

- Up to 0.20% more from Spokane County under RCW 82.14.450, but only if county voters approve it; that is county voter-approved capacity, not Spokane councilmanic capacity.[leg.wa](#)
- Up to 0.10% under RCW 82.14.345 by the City of Spokane, which appears councilmanic through June 30, 2028 if the city qualifies and acts in time, and voter-approved thereafter if it does not.[leg.wa](#)
- Up to 0.10% under RCW 82.14.345 by Spokane County, which appears councilmanic through June 30, 2028 if the county qualifies and acts in time, and voter-approved thereafter if it does not; however, the application of this county layer inside Spokane depends on the unresolved stacking question.[leg.wapublic safety tax memo redraft v2.docx](#)

Accordingly, the better way to describe Spokane's position is not that the city itself clearly has 0.50% of settled capacity. The more precise statement is that transactions inside Spokane may be subject to as much as 0.50% of public-safety-related local sales tax under the best current reading, but part of that depends on county action and part depends on the unresolved RCW 82.14.345 city-plus-county stacking issue.[public safety tax memo redraft v2.docxleg.wa](#)

Spokane Valley

Spokane Valley is in materially the same position as Spokane for purposes of these statutes. The city already imposes its full 0.10% city tax under RCW 82.14.450, and that layer is voter-approved.[leg.wapublic safety tax memo redraft v2.docx](#)

Additional apparent capacity affecting transactions inside Spokane Valley is:

- Up to 0.20% more from Spokane County under RCW 82.14.450, but only by county voter approval.[leg.wa](#)

- Up to 0.10% under RCW 82.14.345 by Spokane Valley, councilmanically through June 30, 2028 if qualified, and by voter approval thereafter if not adopted in time.[leg.wa](#)
- Up to 0.10% under RCW 82.14.345 by Spokane County, councilmanically through June 30, 2028 if qualified, and by voter approval thereafter if not adopted in time; again, use of this layer inside Spokane Valley depends on the unresolved stacking question.[public safety tax memo redraft v2.docxleg.wa](#)

The best current reading is therefore the same: transactions inside Spokane Valley may be subject to as much as 0.50% in total public-safety-related local sales tax, but the second RCW 82.14.345 layer should still be described as pending further confirmation.[leg.wapublic safety tax memo redraft v2.docx](#)

Spokane County

Spokane County has not yet imposed the county tax under RCW 82.14.450. If it chooses to do so, that 0.30% county layer requires voter approval.[public safety tax memo redraft v2.docxleg.wa](#)

The county also appears to have up to 0.10% under RCW 82.14.345 if it qualifies. That layer appears available by county councilmanic action through June 30, 2028 and by county voter approval thereafter if not already adopted.[leg.wa](#)

In unincorporated Spokane County, where no city layer applies, the apparent maximum remains 0.40%, consisting of 0.30% voter-approved county capacity under RCW 82.14.450 plus 0.10% apparent county capacity under RCW 82.14.345.[leg.wa+1](#)

Clarification regarding older workbook language

Older workbook language stating that a city had 0.30% of public safety tax capacity, with the first 0.10% councilmanic and the remaining 0.20% voter-approved, was inaccurate. The city's own authority under RCW 82.14.450 is 0.10%, and that rate requires voter approval.[public safety tax memo redraft v2.docxleg.wa](#)

Any councilmanic 0.10% city authority comes instead from RCW 82.14.345, assuming the city is a qualified city and acts before June 30, 2028. So the old workbook phrasing should be retired in favor of a clearer distinction between voter-approved RCW 82.14.450 authority and councilmanic-before-2028 RCW 82.14.345 authority.[leg.wa+1](#)

Recommended caution and next verification step

The principal remaining uncertainty is the city-plus-county stacking issue under RCW 82.14.345 inside incorporated areas. Because that issue drives whether the outer ceiling in Spokane and Spokane Valley is 0.40% or 0.50%, any external or planning-facing use of the 0.50% figure should continue to describe it as the best current reading pending further confirmation.[leg.wapublic safety tax memo redraft v2.docx](#)

The cleanest next step is to confirm that issue through Department of Revenue implementation guidance, MRSC written guidance, or additional DOR tax-rate coding materials showing whether both a city and county RCW 82.14.345 tax may be coded to apply to the same taxable event inside city limits.