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**MEMORANDUM**

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**TO:** BELLINGHAM CITY COUNCIL  
**FROM:** FORREST LONGMAN, DEPUTY CITY ADMINISTRATOR  
**CC:** MAYOR KIM LUND  
**SUBJECT:** NEW ONE-TENTH ONE PERCENT SALES TAX FOR CRIMINAL JUSTICE  
**DATE:** AUGUST 25, 2025

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The City of Bellingham is grappling with a multi-million-dollar budget deficit for 2026. The administration is evaluating a number of strategies to develop a balanced budget, including asking the City Council to consider imposing the new one-tenth of one percent sales tax for criminal justice purposes created by the state legislature during the 2025 session. The attached resolution is the first step toward considering this new funding source. It authorizes the Mayor to take the steps necessary to determine the City's eligibility to impose this tax. The administration will ask the City Council to consider imposing the tax through a separate ordinance to be presented in September.

**New funding sources for public safety**

Early this year, Engrossed Substitute House Bill 2015 expanded funding for criminal justice in Washington by creating two new sources of funding, a councilmanic one-tenth of one percent sales tax and a Local Law Enforcement Grant Program.

The new sales and use tax can be used for a broad range of public safety purposes, including law enforcement, domestic violence, public defenders, reentry work, programs that help reduce the number of people interacting with the criminal justice system, and other related purposes.

The grant is managed by the Criminal Justice Training Commission (CJTC) and is available for eligible law enforcement agencies for specific uses including recruiting, funding and retraining new law enforcement officers, use of force, de-escalation, crisis intervention trainings, and public safety efforts including emergency management planning, security, and alternative response programs.

The grant program requires the City's law enforcement agency to complete specific trainings and have certain policies in place for eligibility. Establishing eligibility for the grant program is also required to implement the sales tax. The legislation empowers the CJTC to determine any city's eligibility to impose the tax and provides it 45 days to make that determination.

**Timeline for implementation**

The timeline for implementing the sales tax by January 1, 2026, is short. The City must deliver an approved ordinance or resolution and a determination of eligibility by CJTC to the Department of Revenue by October 17, 2025. This means, if the City Council so chooses, it would need to

have first and second reading at the second meeting in September. Further, to have the determination by CJTC by the October 17<sup>th</sup> deadline, given it's 45-day review, the administration must submit its application to CJTC as soon as possible. If approved, this resolution provides the City Council's support for that application.