



# Mental Health Sales Tax

## -Use of Funds-

02/22/2018

### Revised Code of Washington

### RCW 82.14.460

### SALES AND USE TAX FOR CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT SERVICES OR THERAPEUTIC COURTS

3) Moneys collected under this section must be used solely for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, transportation, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service. Every county that authorizes the tax provided in this section shall, and every other county may, establish and operate a therapeutic court component for dependency proceedings designed to be effective for the court's size, location, and resources.

### COWLITZ COUNTY CODE

### Chapter 3.19

### SALES AND USE TAX FOR CHEMICAL DEPENDENCY OR MENTAL HEALTH TREATMENT SERVICES OR THERAPEUTIC COURTS

#### 3.19.040 Use of Funds

The resources of the Chemical Dependency/Mental Health Program Fund shall be used solely for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services as allowed by state law. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.