

BEFORE THE BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON

ORDINANCE No. 143
(PACIFIC COUNTY LODGING TAX)

AN ORDINANCE of the County of Pacific, Washington, levying and imposing a special excise tax of four percent for the furnishing of lodging by any hotel, rooming house, tourist court, motel or trailer camp, and the granting of any similar license to use real property; providing credits and deductions for eligible city and state taxes; directing the tax collections to a special fund for specified uses; recognizing collection and administrative procedures; providing penalties for violation or failure to comply; and repealing Pacific County Resolution No. 81-39.

WHEREAS, under RCW 67.28.180(1), any county or any city is authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; and,

WHEREAS, RCW 67.28.1801 provides that the tax collected under RCW 67.28.180 on a sale of lodging shall be credited against the amount of sales tax due to the state under chapter 82.08 RCW on the same sale of lodging; and,

WHEREAS, through Pacific County Resolution No. 81-39, the tax authorized by RCW 67.28.180(1) has been levied since July 1, 1981, and the collections have been credited to the Pacific County Tourist Development Fund No. 106; and

WHEREAS, Pacific County Resolution No. 81-39 would be replaced by this Ordinance; and,

WHEREAS, under RCW 67.28.181(1), any municipality (county, city or town of the state of Washington) may impose an excise tax on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW; and,

WHEREAS, RCW 67.28.1815 provides that all revenue from taxes imposed under this chapter (67.28 RCW) shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities; and

WHEREAS, the Pacific County Lodging Tax Advisory Committee voted during its initial meeting held on June 9, 1999, to recommend that the Board of Pacific County Commissioners impose an additional two percent excise tax upon sale of or charges made for the furnishing of lodging in Pacific County; and,

WHEREAS, the Board of Pacific County Commissioners desires to both reaffirm and formalize the levy and collection of the "basic" lodging tax, and impose and collect an "additional" lodging tax for the purposes provided by statute; now, therefore,

**THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PACIFIC,
WASHINGTON, DOES ORDAIN AS FOLLOWS:**

Section 1. There is levied and imposed a special excise tax of four percent (4.0%) – two percent (2.0%) under RCW 67.28.180(1), and two percent (2.0%) under RCW 67.28.181(1) – for the furnishing of lodging that is subject to tax under chapter 82.08 RCW within Pacific County, Washington. This special excise tax constitutes and will be hereafter referred to as the Pacific County Lodging Tax.

The tax imposed under chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. It shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

Section 2. The definitions of "selling price", "seller", "buyer", "consumer", and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied by this Ordinance.

Section 3. The Pacific County Lodging Tax shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the County; PROVIDED, That:

- a) A credit is allowed against this tax for the full amount of any Pacific County city tax imposed under RCW 67.28.180 and/or RCW 67.28.181 upon the same taxable event; and
- b) The first two percent (2.0%) of this tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW.

Section 4. All taxes collected under this Ordinance shall be placed in the County treasury and credited to the Tourism Development Fund No. 106 to be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition or operation of tourism-related facilities, or any other uses as may be authorized in Chapter 67.28 RCW.

Section 5. For the purposes of the Pacific County Lodging Tax:

- a) The Department of Revenue is designated as the agent of the County for the purposes of collection and administration of the tax,
- b) The administrative provisions contained in RCW 82.08.050 through RCW 82.08.070 and in Chapter 82.32 RCW shall apply to the administration and collection of the tax by the Department of Revenue,
- c) All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference, and
- d) The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

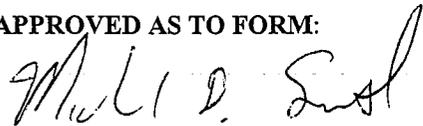
Section 6. It is unlawful for any person, firm or corporation to violate or fail to comply with any of the provisions of this Ordinance. Any person convicted of violating or failing to comply with any of the provisions of this Ordinance is guilty of a misdemeanor punishable by a fine of not more than one thousand dollars (\$1,000) or imprisonment for not more than ninety (90) days, or both. Each day of violation shall be considered a separate offense.

Section 7. The invalidity of any article, section, subsection, provision, clause, or portion of this Ordinance, or of the statutes adopted by reference herein, or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of this Ordinance or the validity of its application to other persons or circumstances, and all other articles, sections, subsections, provisions, clauses, or portions of this Ordinance, or the statutes adopted by reference herein, not expressly held to be invalid, shall continue in full force and effect.

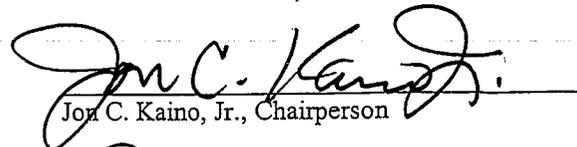
Section 8. This Ordinance shall become effective the first day of October 1999. Pacific County Resolution No. 81-39 is repealed effective that same day.

PASSED by the Board of Pacific County Commissioners meeting in regular session at South Bend, Washington, the 13th day of July, 1999, by the following vote: 3 YEA, 0 NAY, 0 ABSTAIN and 0 ABSENT; their signed by its membership and attested to by its Clerk in authorization of such passage.

APPROVED AS TO FORM:

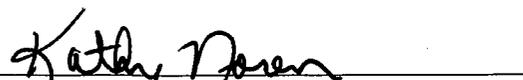

Michael Smith, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON


Jon C. Kaino, Jr., Chairperson


Pat Hamilton, Commissioner

ATTEST:


Kathy Noren, Clerk of the Board


Norman "Bud" Cuffel, Commissioner