

Ordinance No. 1649, 1998

An ordinance which imposes a special excise tax on Lodging as authorized by RCW 67.28.181

Chapter 5.13

Special Excise Tax on Lodging

Sections:

- 5.13.010 Tax Imposed
- 5.13.020 Special Fund
- 5.13.025 Recommendation of Lodging Tax Advisory Committee
- 5.13.030 Payment - Department of Revenue
- 5.13.040 Tax Additional
- 5.13.050 Violation
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C.C.C. 5.13.010 Tax Imposed. Pursuant to RCW 67.28.181, a special excise tax of two percent (2%) is levied on the sale of, or charge made for the furnishing of lodging in the unincorporated area of Clallam County that is subject to tax under chapter 82.08 RCW

C.C.C. 5.13.020. Special Fund. A special fund is created in the treasury of Clallam County in which all taxes collected from the special excise tax herein levied shall be deposited. This fund shall only be used 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, or, under chapter 39.34 RCW, may agree to the utilization of revenue from taxes imposed under this chapter for the purposes of funding a multijurisdictional tourism-related facility, and until withdrawn for use, the monies accumulated in such fund may be invested in interest-bearing securities by the County Treasurer in any manner authorized by law.

C.C.C. 5.13.025. Lodging Tax Advisory Committee Recommendation. The recommendations of the Lodging Tax Advisory Committee, which was established pursuant to RCW 67.28.1817, are implemented as stated below:

(1) An oversight committee shall be established by resolution of the Board of Commissioners. Said resolution shall outline membership and purpose of the Oversight Committee.

(2) The Board of Commissioners shall contract with the Clallam Bay/Seki Chamber of Commerce for provision of visitor industry services and marketing in said Chamber's service area. Under said contract, the Chamber shall receive funding from the above implemented special excise tax, in the amount of \$10,000 per annum, or an amount equal to the revenue generated by lodging establishments in the 98326 (Clallam Bay) and 98381 (Seki) zip code areas, whichever is greater.

(3) The balance of the funds collected shall be used to fund a comprehensive, professional promotion program to create lodging nights year round for the unincorporated portion of Clallam County. The Board of Commissioners shall issue a Request For Proposals and shall enter into a contract for services with the entity or entities whose promotion proposal is selected.

The recommendations of the Lodging Tax Advisory Committee are hereby adopted with the understanding that in no event shall any of the monies collected be used for any purpose other than those set forth in C.C.C. 5.13.020.

C.C.C. 5.13.030. Payment - Department of Revenue. Any seller who is required to collect the special excise tax herein levied shall pay over such tax to the Washington State Department of

Revenue, acting on behalf of the County for the County's account, as required by the provisions of R.C.W. 67.28.181 (4) and 67.28.200.

C.C.C. 5.13.040. Tax Additional. The special excise tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or any other ordinance of Clallam County.

C.C.C. 5.13.050. Violation. Any person or corporation violating, or failing to comply, with any of the provisions of this Chapter or any lawful rule or regulation adopted thereto shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not to exceed two hundred fifty dollars (\$250.00) or such other penalty as may be required by state law. Each separate period, sale, or charge for which this Chapter is violated shall be considered a separate offense.

C.C.C. 5.13.060. Severability. If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances, is not affected.

C.C.C. 5.13.070. Effective Date. The tax imposed by Section 5.13.010 shall be effective on the first day of the month which is more than 60 days after the adoption date of this ordinance, and shall be in effect for a duration of five years, to be reviewed by the Board of Commissioners for continuation at the end of that time, terminating on the 31st day of December, 2003 unless extended by amendment of this Chapter.

PASSED AND ADOPTED THIS 6th DAY OF October, 1998.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Carole Y. Boardman
Carole Y. Boardman, Chair

Martha M. Ireland
Martha M. Ireland

voted "no"
Phillip Kitchel

ATTEST:

Karen Flores
Karen Flores
Clerk of the Board

cc: County Treasurer
WA Department of Revenue
minutes
file