

09/28/04
C.A.

Ordinance 759

Amending Chapter 5.13, Additional Special Excise Tax on Lodging of Clallam County Code

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

Chapter 5.13

ADDITIONAL SPECIAL EXCISE TAX ON LODGING

Sections:

- 5.13.010 Tax imposed.
- 5.13.020 Special fund.
- 5.13.025 Lodging tax advisory committee recommendation.
- 5.13.030 Payment – Department of Revenue.
- 5.13.040 Tax additional.
- 5.13.050 Violation.
- 5.13.055 Review required.
- 5.13.060 Severability.
- 5.13.070 Effective date.

SOURCE:	ADOPTED:
Ord. No. 649, 1998	10/06/98

5.13.010 Tax imposed.

Pursuant to RCW 67.28.181, a special excise tax of two (2) percent 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.

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taxes imposed under this chapter for the purposes of funding a multijurisdictional tourism-related facility, and until withdrawn for use, the monies accumulated in such fund may be invested in interest-bearing securities by the County Treasurer in any manner authorized by law.

5.13.025 Lodging tax advisory committee recommendation.

The lodging tax advisory committee, established pursuant to RCW 67.28.1817, has made a recommendation to the Board of Commissioners that provisions be implemented as stated below:

- (1) An oversight committee should be established by resolution of the Board of Commissioners. Said resolution should outline membership and purpose of the oversight committee.
- (2) The Clallam Bay-Sekiu area needs special consideration. A portion of the tax should be distributed to the Clallam Bay-Sekiu Chamber of Commerce in an amount not less than that which is generated by that area.

(3) The balance of the funds collected should 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 CCC 5.13.020.

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 RCW 67.28.181(4) and 67.28.200.

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.

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 \$250 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.

5.13.055 Review required.

No later than December 31, 2009 and every 10 years thereafter, the County shall hold a public hearing to consider public input regarding the continued need for the tax collected pursuant to RCW 67.28.181. After the public hearing, the Board of Commissioners shall determine whether to continue collecting the tax or proceed to repeal the tax. The Board of Commissioners shall consider, among other things, whether there is a continued need for funding of projects eligible under State statutes and this ordinance, whether alternative funding sources exist and are adequate, whether any or all of the revenue is used for payment of debt service, and whether projects funded in the past have served their intended purpose.

5.13.060 Severability.

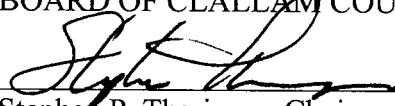
If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances, is not affected.

5.13.070 Effective date.

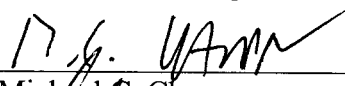
The tax imposed by ~~CCC 5.13.010~~ shall ~~take effect 10 days after adoption.~~ ~~be effective on the first day of the month which is more than sixty (60) days after the adoption date of the ordinance codified in this chapter, and shall be in effect for a duration of five (5) years, to be reviewed by the Board of Commissioners for continuation at the end of that time, terminating on December 31, 2003, unless extended by amendment of this chapter.~~

ADOPTED this 20th day of September 2004

BOARD OF CLALLAM COUNTY COMMISSIONERS



Stephen P. Tharinger, Chair

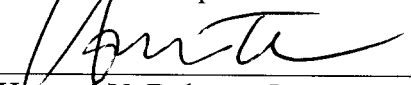


Michael C. Chapman

ATTEST



Trish Perrott, CMC, Clerk of the Board



Howard V. Doherty, Jr.