

## CHAPTER 3.20

### LODGING TAX

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**3.20.010: Imposition of Special Excise Tax:** For the purposes set forth in Chapter 67.28RCW, the council of the City, being the legislative and governing body of the City, does impose and levy a special excise tax of four 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, provided, that 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 to enjoy the same. (Ord. 3765 Sec. 1, 1997; Ord. 2189 Sec. 1 (part), 1978; Ord. 1743 Sec. 1 (part), 1974)

**3.20.020: Definitions:** The definitions of the terms selling price, seller, buyer, consumer, and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, as those definitions may have application to the tax imposed by this chapter, are adopted by this reference as the definitions for the tax herein levied. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1743 Sec. 1 (part), 1974)

**3.20.030: Administration and Collection of Tax:** For the purposes of the tax levied herein;

- (1) The Department of Revenue of the State of Washington is designated as the agent of the City for the purposes of collection and administration.
- (2) The administrative provisions contained in RCW 82.08.050 through 82.08.070 and those administrative provisions contained in RCW Chapter 82.32, shall apply with respect to administration and collection of the tax by the Department of Revenue.
- (3) All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 are adopted by reference.
- (4) The State Department of Revenue is empowered, on behalf of the City, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1743 Sec. 1 (part), 1974)

**3.20.035: Tax in Addition to Other Taxes:** The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the city; provided, the first two percent of the 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. (Ord. 3765 Sec. 2, 1997).

**3.20.040: Disposition of Taxes:** All taxes levied and collected under the provisions of this chapter shall be credited to the Public Facilities Fund as provided in Section 3.40.230 of this code. (Ord. 2871 Sec. 1, 1984; Ord. 2189 Sec. 1 (part), 1978)

**3.20.050: Violation – Penalties:** It is unlawful for any person, firm or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be punished as provided in Section 1.12.010 of this code. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1743 Sec. 1 (part), 1974)

**3.20.060: Effective Date of Tax:** The effective date of the tax imposed in this chapter shall be April 1, 1974, and such tax shall be due and payable to the City on such date and all days following, to be collected as provided in this chapter. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1743 Sec. 1 (part), 1974)