

Chapter 3.12
LODGING TAX

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3.12.010 Definitions.

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 in this chapter.

(680, Added, 09/03/1974)

3.12.020 Imposition.

Pursuant to RCW 67.28.180, as amended by Chapter 452 of the Laws of 1997, there is levied a special excise tax of four percent on the sale of or charge made for the furnishing of lodging by a hotel, roominghouse, 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; 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.

(O98-005, Amended, 03/17/1998; 680, Added, 10/01/1974)

3.12.030 Tax imposed additional to others.

The tax levied in this chapter shall be in addition to any license fee or any tax imposed or levied under any law or any other ordinance of the city; provided, however, that pursuant to RCW 67.28.190, such tax shall be deducted from the amount of tax the seller would otherwise be required to collect and to pay over the State Tax Commission under RCW Chapter 82.08.

(680, Added, 09/03/1974)

3.12.040 Special fund created.

There is created a special fund in the treasury of the city. All such taxes collected under this chapter shall be placed in such fund for the purpose of acquiring by purchase, gift or grant, to lease as lessee, and to construct, install, add to, improve, replace, repair, maintain, operate and regulate the use of public stadium facilities, convention center facilities, performing arts center facility, and/or visual art center facilities, whether located within or without such municipality, including but not limited to buildings, structures, concession and service facilities, terminal and parking facilities for private vehicles and public transportation vehicles and system, together with all lands, properties, property rights, equipment, utilities, accessories and appurtenances necessary for such public stadium facilities, convention center facilities, performing arts center facilities, or visual arts center facilities, and to pay for any engineering, planning, financial, legal and professional services incident to the development and operation of such public facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds

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issued for such purpose as specified herein, and until withdrawn for use, the moneys accumulated in such fund may be invested in interest-bearing securities by the finance department in any manner authorized by law.

(1264, Amended, 11/06/1990; 680, Added, 09/03/1974; O96-027, Amended, 10/15/1996)

3.12.050 Administration and collection.

For the purpose of the tax levied under this chapter:

A. The Department of Revenue of the state is designated as the agent of the city for the purpose of collection and administration.

B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in RCW Chapter 82.32 shall apply with respect to administration and collection by the department.

C. All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 are adopted.

D. The department is empowered, on behalf of the city, to prescribe such special forms and reporting procedures as the department may deem necessary.

(680, Added, 09/03/1974)

3.12.060 Violation - Penalty.

Any person, firm or corporation violating or failing to comply with the provisions of this chapter or any lawful rule or regulation adopted pursuant thereto shall upon conviction be punished by a fine in a sum not to exceed five hundred dollars. Each day of violation will be considered a separate offense.

(680, Added, 09/03/1974)