

## **ORDINANCE NO. 814**

**AN ORDINANCE OF THE CITY OF GIG HARBOR, WASHINGTON, RELATING TO TAXATION, EXEMPTING THOSE LODGING FACILITIES WITH 25 UNITS OR LESS FROM THE SPECIAL EXCISE TAX ADOPTED BY THE CITY IN ORDINANCE NO. 809, WHICH TAX IS IMPOSED ON THE CHARGE MADE FOR THE FURNISHING OF LODGING OR A SIMILAR LICENSE TO USE REAL PROPERTY; AMENDING ORDINANCE NO. 809 AND GIG HARBOR MUNICIPAL CODE SECTION 3.27.010.**

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WHEREAS, RCW 67.28.180, provides that cities are authorized to levy and collect a special excise tax not to exceed two percent 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 67.28.181(2)(a), provides that cities are authorized to levy and collect an additional special excise tax not to exceed the percentage that the City was authorized to levy and collect prior to July 27, 1997; and

WHEREAS, prior to July 27, 1997, the City of Gig Harbor was authorized to levy and collect an additional special excise tax not to exceed five percent pursuant to RCW 67.28.182; and

WHEREAS, RCW 67.28.200, allows cities to establish reasonable exemptions to the lodging taxes authorized under chapter 67.28 RCW, and

WHEREAS, RCW 67.28.200, lodging facilities with 25 or fewer units would be unreasonably impacted by the lodging tax and should be exempt from the collection of the additional 3 percent, now, therefore,

THE CITY COUNCIL OF THE CITY OF GIG HARBOR, WASHINGTON, DO  
ORDAIN AS FOLLOWS:

Section 1. Chapter 3.27 GHMC is hereby amended to read as follows:

**3.27.010      Adoption of Hotel/Motel Tax**

There is levied a special excise tax of seven percent (7%) on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The lodging subject to tax ~~imposed~~ under Chapter 82.08 RCW ~~applies to~~ is the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or 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. Lodging facilities having 25 or fewer units shall be exempt from the collection of 3 percent of the tax imposed under this chapter.

Section 2. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. This ordinance shall take effect and be in full force five (5) days after publication of an approved summary consisting of the title.

APPROVED:

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MAYOR, GRETCHEN A. WILBERT

ATTEST/AUTHENTICATED:

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CITY CLERK, MOLLY TOWSLEE

APPROVED AS TO FORM:  
OFFICE OF THE CITY ATTORNEY:

BY \_\_\_\_\_

FILED WITH THE CITY CLERK: 1/20/99  
PASSED BY THE CITY COUNCIL: 2/8/99  
PUBLISHED: 2/17/99  
EFFECTIVE DATE: 2/22/99  
ORDINANCE NO. 814

## **SUMMARY OF ORDINANCE NO. 814**

of the City of Gig Harbor, Washington

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On the 8<sup>th</sup> day of February, 1999, the City Council of the City of Gig Harbor, passed Ordinance No. 814. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE OF THE CITY OF GIG HARBOR, WASHINGTON, RELATING TO TAXATION, EXEMPTING THOSE LODGING FACILITIES WITH 25 UNITS OR LESS FROM THE SPECIAL EXCISE TAX ADOPTED BY THE CITY IN ORDINANCE NO. 809, WHICH TAX IS IMPOSED ON THE CHARGE MADE FOR THE FURNISHING OF LODGING OR A SIMILAR LICENSE TO USE REAL PROPERTY; AMENDING ORDINANCE NO. 809 AND GIG HARBOR MUNICIPAL CODE SECTION 3.27.010.

The full text of this Ordinance will be mailed upon request.

DATED this 9th day of February, 1999.

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CITY CLERK, MOLLY TOWSLEE