

## **ORDINANCE NO. 809**

AN ORDINANCE OF THE CITY OF GIG HARBOR, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF SEVEN PERCENT ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL OR TRAILER CAMP, AND THE GRANTING OF ANY SIMILAR LICENSE TO USE REAL PROPERTY, ESTABLISHING A SPECIAL FUND FOR THE TAX; AND PROVIDING PENALTIES FOR NON-PAYMENT OF THE TAX AND VIOLATION OF THE REQUIREMENTS OF THE TAX.

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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 67.28.1815, provides that such tax shall be levied only to pay all or any part of the cost of tourism promotion acquisition of tourism related facilities, or operation of a tourism related facility, and

WHEREAS, the City Council desires to establish and levy such tax for the purposes provided by statute, now, therefore,

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

Section 1. Chapter 3.27 of the Gig Harbor Municipal Code is hereby repealed.

Section 2. A new section, chapter 3.27 GHMC is hereby adopted to read as follows:

**3.27.010          Adoption of Hotel/Motel Tax**

There is levied a special excise tax of seven percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to 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.

**3.27.020          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.

**3.27.030          Tax in Addition to Other Taxes and Fees**

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.

### **3.27.040        Special Fund Created for Tourism**

There is created a special fund in the treasury of the City and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism related facilities, or operation of tourism related facilities, or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.

### **3.27.050        Department of Revenue to Collect and Administer**

For the purposes of the tax levied in this chapter:

A.     The Department of Revenue is designated as the agent of the City for the purposes of collection and administration of the tax.

B.     The Department of Revenue follows the administrative provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW in the administration and collection of the tax, as well as all rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW.

C.     The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

### **3.27.060        Penalties for Violation**

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 by a civil penalty in a sum not to exceed \$500.00. Each day of violation shall be considered a separate offense.

Section 3. 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 4. A copy of RCW 82.08.010 is attached hereto, pursuant to RCW 35A.12.140.

Section 5. 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: 11/18/98  
PASSED BY THE CITY COUNCIL: 12/14/98  
PUBLISHED: 12/23/98  
EFFECTIVE DATE: 12/28/98  
ORDINANCE NO. 809

## **SUMMARY OF ORDINANCE NO. 809**

of the City of Gig Harbor, Washington

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On the 14th day of December, 1998, the City Council of the City of Gig Harbor, passed Ordinance No.809. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE OF THE CITY OF GIG HARBOR, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF SEVEN PERCENT ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL OR TRAILER CAMP, AND THE GRANTING OF ANY SIMILAR LICENSE TO USE REAL PROPERTY, ESTABLISHING A SPECIAL FUND FOR THE TAX; AND PROVIDING PENALTIES FOR NON-PAYMENT OF THE TAX AND VIOLATION OF THE REQUIREMENTS OF THE TAX.

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

DATED this 15th day of December, 1998.

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CITY CLERK, MOLLY TOWSLEE