

CITY OF GIG HARBOR

ORDINANCE NO. 578

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GIG HARBOR, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT (2%) ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL, OR TRAILER CAMP; DESIGNATING A SPECIAL FUND WHEREBY THE MONIES COLLECTED BY IMPOSING SUCH TAX SHALL BE ACCUMULATED FOR THE PURPOSES PERMITTED BY CHAPTER 67.28 OF THE REVISED CODE OF WASHINGTON, AND PROVIDING PENALTY FOR VIOLATION THEREOF.

WHEREAS, Section 67.28.180 of the Revised Code of Washington provides that cities may be authorized to levy and collect a special excise tax of not to exceed two percent (2%) on the sale of or the 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 as distinguished from the renting or leasing of real property; and,

WHEREAS, Section 67.28.210 of the Revised Code of Washington provides that such taxes shall be levied only for the purpose of paying all or any part of the costs of acquisition for the construction or operation of stadium convention, performing arts, visual arts, or other such facilities, or for the purpose of paying for advertising, publicizing, or otherwise distributing information for the purpose of attracting visitors and encouraging tourism expansion; and

WHEREAS, the City Council of the City of Gig Harbor, Washington desires to establish and levy such an excise tax for purposes provided by statute,

NOW, THEREFORE, the City Council of the City of Gig Harbor, Washington, ORDAINS as follows:

Section 1. Pursuant to Section 67.28.180 of the Revised Code of Washington, there is hereby levied a special excise tax of two percent (2%) 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, 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 (1) month or more constitutes a

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rental or lease of real property and not a mere license to use or enjoy the same.

Section 2. The definition of "selling price", "seller", "buyer", "consumer", and all other definitions are as now contained in Section 82.08.010 of the Revised Code of Washington and subsequent amendment thereto are hereby adopted as the definitions for the tax levied herein.

Section 3. The 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 the City of Gig Harbor, Washington; provided, however, that pursuant to Sections 67.08.290 of the Revised Code of Washington, such tax shall be deducted from the amount of tax the seller would otherwise be required to collect and to pay to the State Tax Commission under Chapter 82.08 of the Revised Code of Washington.

Section 4. There is hereby created a special fund in the treasury of the City of Gig Harbor, Washington; that all such taxes collected herein shall be placed in such fund for the purpose of paying all or any part of the costs of acquisition, construction, or operation of stadium, convention center, performing arts center, visual arts center facilities, or any other such facilities, or to pay or secure the payment of all or any portion of the general obligation bonds or revenue bonds issued for such purpose, or purposes provided for in Chapter 67.28 of the Revised Code of Washington, and amendment thereto, or to pay for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourism expansion, or for such other uses as may from time to time be authorized for such taxes pursuant to statute.

Section 5. For the purposes of the tax levied herein, it is further ordained as follows:

- A. That the Department of Revenue of the State of Washington is hereby designated as the agent of the City of Gig Harbor, Washington, for the purposes of collection and administration.
- B. That the administrative provisions contained in Sections 82.08.050 through 82.08.070 of the Revised Code of Washington, and in Chapter 82.32 of the Revised Code of Washington shall apply with respect to administration and collection by the Department of

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Revenue.

- C. That all rules and regulations adopted by the Department of Revenue for the administration of chapter 82.08 of the Revised Code of Washington are hereby adopted.
- D. That the Department of Revenue is hereby authorized to prescribe and utilize such special forms and reporting procedures as the Department may deem necessary and appropriate.

Section 6. Any person, firm, or corporation violating or failing to comply with the provisions of this ordinance or any lawful rule or regulation adopted pursuant hereto shall upon conviction be punished by a fine in a sum not to exceed five hundred dollars (\$500.00). Each day of violation will be considered a separate offense.

Section 7. If any section, subsection, clause, phrase, or word of this ordinance or of the statutes adopted by reference herein is, for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or any provisions adopted by reference herein.

Section 8. This ordinance shall be in full force and effect five days after passage and publication as provided by law.

PASSED by the City Council of the City of Gig Harbor, Washington, and approved by its Mayor at a regular meeting of the council held on this 23rd day of April, 1990.

  
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Gretchen A. Wilbert, Mayor

ATTEST:

  
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Michael R. Wilson  
City Administrator, Clerk

Filed with city clerk: 3/14/90  
Passed by city council: 4/23/90  
Date published: 5/9/90  
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