

CITY OF GIG HARBOR

ORDINANCE NO. 592

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GIG HARBOR, WASHINGTON, LEVYING AN ADDITIONAL 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; TO BE DEPOSITED IN A SPECIAL FUND AND ACCUMULATED FOR THE PURPOSES PERMITTED BY CHAPTER 67.28 OF THE REVISED CODE OF WASHINGTON, AND PROVIDING PENALTY FOR VIOLATION THEREOF.

WHEREAS, Section 67.28.182 of the Revised Code of Washington provides that the legislative body of Pierce County and the councils of cities in Pierce County are each authorized to levy and collect a special excise tax of not to exceed 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 and the legislation adopted by Pierce County includes a provision allowing a credit against the county tax for the full amount of any city tax imposed under this section upon the same taxable event; 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:

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Section 1. Pursuant to Section 67.28.182 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 furnishings 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 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, the deduction from state taxes under Section 67.28.190 of the Revised Code of Washington does not apply to taxes imposed under Section 67.08.182 of the Revised Code of Washington.

Section 4. 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.

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- 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 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 provision of this ordinance of 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 provides by law.

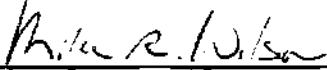
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PASSED by the City Council of the City of Gig Harbor,
Washington, and approved by its Mayor at a regular meeting
of the council held this 13th day of November, 1990.



Gretchen A. Wilbert, Mayor

ATTEST:



Michael R. Wilson,
City Administrator, Clerk

Filed with city clerk: 10/11/90
Passed by city council: 11/13/90
Date published: 12/26/90
Date effective: 12/31/90

SUMMARY OF ORDINANCE NO. 592

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GIG HARBOR, WASHINGTON, LEVYING AN ADDITIONAL 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; TO BE DEPOSITED IN A SPECIAL FUND AND ACCUMULATED FOR THE PURPOSES PERMITTED BY CHAPTER 67.28 OF THE REVISED CODE OF WASHINGTON, AND PROVIDING PENALTY FOR VIOLATION THEREOF.

This ordinance which was passed by the City Council of Gig Harbor, Washington on November 13, 1990, levies an additional 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.

The full text of this ordinance may be inspected and copies obtained during normal business hours Monday through Friday at Gig Harbor City Hall, 3105 Judson Street.

Michael R. Wilson
Michael R. Wilson
City Administrator