

ORDINANCE NO. 2007

ORIGINAL

AN ORDINANCE OF THE CITY OF REDMOND, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF ONE 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 NONPAYMENT OF THE TAX OR VIOLATION OF THE REQUIREMENTS OF THE TAX.

WHEREAS, SSB 5867, enacted as Ch. 452, Laws of 1997, provides that cities are authorized to levy and collect a special excise tax not to exceed four 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, SSB 5867, enacted as Ch. 452, Laws of 1997, 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, Resolution No. 1082 establishing a Hotel-Motel Tax Advisory Committee was passed by the Redmond City Council on September 1, 1998; and

WHEREAS, the Hotel-Motel Tax Advisory Committee, after a 45-day review period, provided a recommendation to the City for implementation of an additional one percent lodging tax; and

WHEREAS, the City Council desires to establish and levy such a tax for the purposes provided by statute; NOW THEREFORE,

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON,
DO ORDAIN AS FOLLOWS:

Section 1. Imposition of Tax. There is levied a special excise tax of one 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.

Section 2. 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.

Section 3. Relationships to Other Taxes. 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.

Section 4. Special Fund Created. 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.

Section 5. Administration. 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 administrative provisions contained in RCW 82.08.050 through 82.08.060 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.

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

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

Section 6. Penalty. 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 fine in a sum not to exceed \$5000.00 or by imprisonment for a term not to exceed one year or by both such fine and imprisonment. Each day of violation shall be considered a separate offense.

Section 7. Severability. 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 8. Effective Date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5) days after the publication of an approved summary thereof consisting of the title.

CITY OF REDMOND



MAYOR ROSEMARIE IVES

ATTEST/AUTHENTICATED:



CITY CLERK, BONNIE MATTSON

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

By: 

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
SIGNED BY THE MAYOR:
PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO.: 2007

December 9, 1998
December 15, 1998
December 15, 1998
December 19, 1998
December 24, 1998