



COUNTY COUNCIL  
SNOHOMISH COUNTY, WASHINGTON

AMENDED  
ORDINANCE NO. 94-060

**ADDING A CHAPTER 4.41 TO SNOHOMISH COUNTY CODE TITLE 4  
RELATING TO ENACTING A LODGING TAX FOR PROMOTING  
REGIONAL TOURISM**

NOW THEREFORE, BE IT ORDAINED:

New Section: Section 1. A new chapter 4.41, Lodging tax for promoting regional tourism, is added to the Snohomish County Code as follows:

CHAPTER 4.41  
LODGING TAX FOR PROMOTING REGIONAL TOURISM

Sections:

- 4.41.010 Imposition of tax.
- 4.41.020 Department of revenue designated as agent.
- 4.41.030 Special account created--Purposed enumerated.
- 4.41.040 Account administration.
- 4.41.050 Project application and selection process
- 4.41.060 Severability.

4.41.010 Imposition of tax. There is hereby levied a special excise tax of two percent on the sale of or charge made for the furnishing of lodging by a hotel, roominghouse, 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, however, that 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. This tax shall be in addition to the two percent tax levied by SCC 4.40.010.

4.41.020 Department of revenue designated as agent. The Washington state department of revenue is hereby designated as the agent of the county of Snohomish for the purposes of collection and administration of the tax levied herein at no cost to Snohomish county.

4.41.030 Special account created--Purposes enumerated. There is hereby created a special account to be know as the regional tourism tax account. All taxes levied herein shall be placed in said account and may be used only for the purposes allowed in RCW

67.28.120 or 67.28.130, or to pay or secure the payment of general obligation bonds or revenue bonds issued for such purposes or to develop strategies to expand tourism within the county and to support comprehensive regional marketing for Snohomish County Tourism.

4.41.040 Account administration. Administration of the regional tourism tax account will rest with the planning department. The Council may, when adopting the annual budget, authorize the planning department to recover a portion of its costs for regional tourism account administration from the account on an annual basis. Such recovery may amount up to no more than 3% of the total grant allocation for the year in which the recoverable administrative costs are incurred. At least one meeting annually be convened with the Mayors to discuss all matters concerning the 2% regional tourism tax.

4.41.050 Project application and selection process. The planning department shall develop an application process which will then be presented to the council for its approval. The council shall by motion approve the process and may by motion change the process. The council shall by motion establish an advisory board to assist in this process.

4.41.060 Severability. If any section, subsection, clause, phrase or word of this chapter or any provision 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 chapter or any provision adopted by reference herein.

Section 2. Effective date. The tax herein levied shall be effective on the 1st day of September, 1994, and shall be collected by the state department of revenue and distributed to Snohomish County pursuant to applicable rules and regulations of said department of revenue.

PASSED this 6<sup>th</sup> day of July, 1994.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

Karen Miller  
Chair

Approved as to Form:

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Deputy Prosecuting Attorney

ATTEST:

Barbara Sutowicz  
Clerk of Council, A337.

- (  ) APPROVED  
(  ) VETOED  
(  ) EMERGENCY

DATE: 7-17-94

[Signature]  
County Executive

ATTEST:

Marilyn B. Abel

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