

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



CO00020900

Ordinance No. 97-064

LODGING TAX FOR PROMOTION OF REGIONAL TOURISM;
REENACTING AND AMENDING CHAPTER 4.41 OF THE
SNOHOMISH COUNTY CODE

BE IT ORDAINED:

Section 1. Snohomish County Code Sections 4.41.010, 4.41.020, 4.41.040, 4.41.050, and 4.41.060, adopted by Amended Ordinance No. 94-060 on July 6, 1994, are re-enacted under authority of Chapter 452, Laws of 1997, to read:

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.

4.41.040 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 three percent 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 two percent 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. Snohomish County Code Section 4.41.030, adopted by Amended Ordinance No. 94-060 on July 6, 1994, is amended to read:

4.41.030 Special ((account)) fund created -- Purposes enumerated -- fund manager to be designated.

(1) There is hereby created a special ((account)) fund to be known as the regional tourism tax ((account)) fund. All taxes levied herein shall be placed in said ((account)) fund 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. Until withdrawn for such use, the moneys accumulated in the regional tourism fund may be invested in interest-bearing securities by the county in any manner authorized by law, with all interest earned being credited to the fund.

(2) The county executive shall designate a fund manager for the regional tourism tax fund, whose name and title shall appear on a master list of fund managers maintained in the department of budget and finance.

Section 3. A new section is added to Chapter 4.41 of the Snohomish County Code to read:

4.41.055 City or town tax credit. Except as provided in RCW 67.28.180, a credit shall be allowed against the tax imposed by this chapter for the full amount of any city or town tax imposed under Section 3, Chapter 452, Laws of 1997, upon the same taxable event. A credit shall not be allowed a city or town under this section if a credit is allowed the city or town under SCC 4.40.020.

Section 4. Savings. (1) This ordinance does not affect any existing right acquired or liability or obligation incurred under the sections amended or re-enacted or under any order adopted under those sections, nor does it affect a proceeding initiated under those sections. All moneys held in the account created by SCC 4.41.030 prior to the effective date of this ordinance shall be deposited into the fund created by Section 2 of this ordinance.

(2) Any application process established under SCC 4.41.050 prior to the effective date of this ordinance may be used to satisfy SCC 4.41.050 after the effective date of this ordinance.

(3) The advisory committee created by Motion No. 97-181 on June 4, 1997, shall constitute the advisory board required by SCC 4.41.050 after the effective date of this ordinance unless the council by motion determines otherwise.

Section 5. Effective date. This ordinance shall take effect on July 27, 1997.

PASSED this 16th day of July, 1997.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

John Hamon
Chairperson

ATTEST:

Barbara Sitouet
Clerk of the Council, *Asst.*

- APPROVED
 EMERGENCY
 VETOED

DATE: 7-16-97

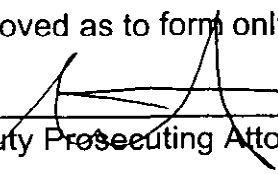
ATTEST:

Barbara Sitouet

Joan M. Eml
County Executive

PUBLISH: _____

Approved as to form only:



Deputy Prosecuting Attorney