

**CHAPTER 3.28
SPECIAL EXCISE TAX**

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- 3.28.010 Imposition of Special Excise Tax: There is levied a special excise tax of four percent (4%) 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. (Ord. 1781, 10/28/97)
- 3.28.020 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. (Ord. 1781, 10/28/97)
- 3.28.030 Addition to License Fee: 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 (2%) 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. (Ord. 1781, 10/28/97)
- 3.28.040 Establishment of Special Fund: There is created a special fund to be known as the "Tourism Activities Fund". 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. (Ord. 1781, 10/28/97)
- 3.28.050 Administration and Collection of Tax: 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 82.08.070 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. (Ord. 1781, 10/28/97)
- 3.28.060 Penalty: It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Failure to comply with any provision of this chapter shall subject the violator to the following penalties as they are defined in Chapter 1.08 of this code:

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<u>Violation</u>	<u>Penalty</u>
Failure to pay or report special excise tax (3.28.080) (Ord. 1781, 10/28/97)	C-1
3.28.070 <u>Affect of Partial Invalidity</u> : The invalidity of any article, subsection, provision, clause, or portion of this ordinance or of the statutes adopted by reference herein, or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of its application to other persons or circumstances, and all other articles, sections, subsections, provisions, clauses, or portions of this ordinance or the statutes adopted by reference herein not expressly held to be invalid, shall continue in full force and effect. (Ord 1781, 10/28/97)	
3.28.080 <u>Effective Date of Tax</u> : The effective of the tax herein imposed shall be January 1, 1998. (Ord. 1781, 10/28/97)	