

ORDINANCE NO. 140 - 05

**AN ORDINANCE OF THE COUNTY OF WAHKIAKUM,  
WASHINGTON, LEVYING AND IMPOSING A SPECIAL  
EXCISE TAX OF TWO 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; PROVIDING  
CREDITS AND DEDUCTIONS FOR ELIGIBILITY  
AND STATE TAXES; DIRECTING THE TAX COLLECTIONS  
TO A SPECIAL FUND FOR SPECIFIED USES; RECOGNIZING  
COLLECTION AND ADMINISTRATIVE PROCEDURES;  
PROVIDING PENALTIES FOR VIOLATION OR FAILURE  
TO COMPLY; AND REPEALING WAHKIAKUM COUNTY  
ORDINANCE NO. 107-88**

WHEREAS, under RCW 67.28.180(1), any county or any city is authorized to levy and collect a special excise tax of not to exceed 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; and,

WHEREAS, RCW 67.28.180(1) provides that the tax collected under RCW 67.278.180 on a sale of lodging shall be credited against the amount of sales tax due to the state under chapter 82.08 RCW on the same sale of lodging; and,

WHEREAS, through Wahkiakum County Ordinance No. 107-88, the tax authorized by RCW 67.28.180(1) has been levied since April 1, 1988, and the collections have been credited to the Wahkiakum County Tourism Development Fund No. 109; and

WHEREAS, the Board of Wahkiakum County Commissioners acknowledges that this special excise tax is in addition to the LODGING EXCISE TAX of two percent (2%) authorized pursuant to RCW 67.28.180(1) and imposed under Chapter 82.38 of the Wahkiakum County Code on April 1, 1988 pursuant to Wahkiakum County Ordinance 107-88, Section 8; and,

WHEREAS, Wahkiakum County Ordinance No. 140-05 would replace Section 8 of Wahkiakum County Ordinance No. 107-88; and

WHEREAS, under RCW 67.28.181(1), any municipality (county, city or town of the State of Washington) may impose an excise tax on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW; and

WHEREAS, RCW 67.28.1815 provides that all revenue from taxes imposed under this chapter (67.28 RCW) shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all for any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities; and

WHEREAS, the citizens of Wahkiakum County benefit from tourism, the revenue generated therefrom and that the need to adequately promote tourism within Wahkiakum County requires sufficient capital resources;

**NOW, THEREFORE,**

**THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WAHKIAKUM, WASHINGTON, DOES ORDAIN as follows:**

**Section 1.** There is hereby imposed and levied a special excise tax of four percent (4.0%) – two percent (2.0%) under RCW 67.28.180(1), and two percent (2.0%) under RCW 67.28.181(1) – for the furnishing of lodging that is subject to tax under chapter 82.08 RCW within Wahkiakum County, Washington. This special excise tax constitutes and will be hereafter referred to as the Wahkiakum County Lodging Tax.

The tax imposed under chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, roominghouse, tourist court, motel or trailer camp, and the granting of any similar license to use real property, as distinguished from renting or leasing real property; provided, 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 to enjoy the same.

**Section 2. Definitions:**

The definitions of the terms "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, as those definitions may have application to the tax imposed by this Ordinance, are hereby adopted by this reference as the definitions for the tax herein levied.

**Section 3. Credits:**

The Wahkiakum County Lodging Excise Tax shall in addition to any license fee or any other tax imposed or levied under a law or any other ordinance of the County, **PROVIDED**, that:

- A. A credit is allowed against this tax for the full amount of any city tax imposed under RCW 67.28.180 and/or RCW 67.28.181 upon the same taxable event; and
- B. The first two percent (2.0%) of this 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. Administration and Collection of Tax:**

For the purposes of the tax levied herein:

- A. The Department of Revenue of the State of Washington is hereby designated as the agent of Wahkiakum County for the purposes of collection and administration.
- B. The administrative provisions contained in RCW 82.08.050 through 82.08.070, and those administrative provisions contained in Chapter 82.32 RCW, shall apply with respect to administration and collection of the tax by the Department of Revenue.
- C. All rules and regulations, as now or hereafter amended, adopted by the Department of Revenue for the administration of Chapter 82.08 RCW, are hereby adopted.
- D. The State of Washington, Department of Revenue, is hereby empowered, on behalf of Wahkiakum County, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary.

**Section 5. Special Fund Repository:**

All taxes collected under this Ordinance shall be placed into the County treasurer and credited to the Wahkiakum County Tourism Development Fund No.109, to be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition or

operation of tourism-related facilities, or any other uses as may be authorized in Chapter 67.28 RCW.

**Section 6. Violation - Penalties:**

It shall be unlawful for any person to violate or fail to comply with any of the provisions of this Ordinance. Every person convicted of a violation of any provision of this Ordinance shall be guilty of a civil violation and shall be subject to not more than a five-hundred dollar (\$500.00) civil penalty for each violation.

**Section 7. Effect of Partial Invalidity:**

The invalidity of any article, section, subsection, provision, clause or portion thereof, or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of this Ordinance or the validity of its application to other persons or circumstances, and all other articles, sections, subsections, provisions, clauses or portions thereof not expressly held to be invalid shall continue in full force and effect.

**Section 8. Repealer:**

Ordinance No. 107-88 and Chapter 82.38 of the Revised Code of Wahkiakum County are each hereby repealed.

**Section 9. Savings:**

The Ordinance repealed under Section 8 of this Ordinance is repealed except with respect to rights and duties which matured, taxes, assessments, or penalties which were incurred, and proceedings which were begun prior to April 1, 2005.

**Section 10. Effective Date:**

This Ordinance shall be in full force and effect on April 1, 2005. Wahkiakum County Ordinance No. 107-88 is repealed effective that same day.

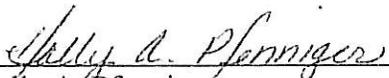
**Section 11. Codification:**

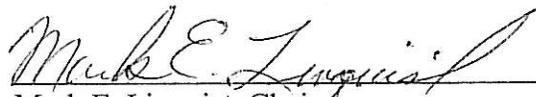
This Ordinance shall be codified as Chapter 82.40 of the Revised Code of Wahkiakum County.

**DULY PASSED AND ADOPTED FOLLOWING PUBLIC HEARING THEREON** this 18th day of January, 2005.

**BOARD OF COUNTY COMMISSIONERS  
OF WAHKIAKUM COUNTY, WASHINGTON**

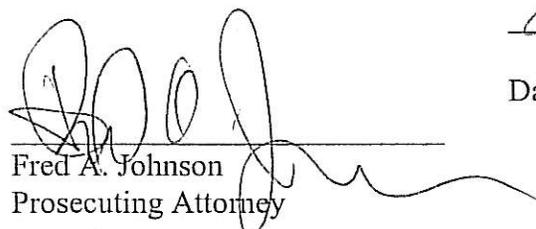
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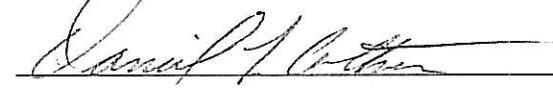
  
Holly A. Pfenniger  
Clerk of the Board

  
Mark E. Linquist, Chairman

APPROVED AS TO FORM  
this 18th day of January, 2005:

  
George A. Trott, Commissioner:

  
Fred A. Johnson  
Prosecuting Attorney

  
Daniel L. Cothren, Commissioner