

# ORDINANCE 1057

## **AN ORDINANCE OF THE CITY OF ROSLYN, WASHINGTON, AMENDING ROSLYN MUNICIPAL CODE CHAPTER 3.40, LODGING TAX, BY REPEALING IN ITS ENTIRETY AND REPLACING THE SAME WITH A NEW CHAPTER 3.40 ENTITLED “LODGING TAX”; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, the current provisions of Chapter 3.40 of the Roslyn Municipal Code (RMC) relating to lodging taxes are incomplete and out of date; and

**WHEREAS**, the City Council desires to amend Chapter 3.40 and create a new chapter in order to update and consolidate the provisions relating to the administration of lodging taxes;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ROSLYN, WASHINGTON, DO ORDAIN AS FOLLOWS:**

Section 1. RMC Chapter 3.40 (Lodging Tax), Amended. Roslyn Municipal Code Chapter 3.40 is hereby amended by repealing Chapter 3.40 in its entirety and replacing the same with a new chapter entitled, “Lodging Tax.” The City Clerk is directed to codify the following provisions as RMC 3.40.

Chapter 3.40

LODGING TAX

Sections:

3.40.010 Adoption.

3.40.020 Tax deemed in addition to license fees or other taxes.

3.40.030 Special fund created.

3.40.040 Department of Revenue to collect and administer.

3.40.10 Adoption.

There is levied a two percent special excise tax to be reimbursed to the City from the state sales tax as provided in RCW 67.28.180 and there is levied an additional two percent special excise tax as provided in RCW 67.28.181 for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The lodging subject to tax under Chapter 82.08 RCW is 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. 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.

3.40.020 Tax deemed in addition to license fees or 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 other law or any other ordinance of the city.

3.40.030 Special fund created for tourism.

There is created a special fund to be known as "tourist support fund" in the treasury of the city. All such 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 tourism promotion, or acquisition of or operation of tourism-related facilities or to pay for other uses as authorized in Chapter 67.28 RCW, as now permitted or hereafter amended. Until withdrawn for use, the monies accumulated in such fund may be invested by the city in any manner authorized by law.

3.40.40 Department of Revenue to collect and administer.

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 Department of Revenue follows the administrative provisions contained in RCW 82.08.050 through 82.08.070 and 82.08.1815 and in Chapter 82.32 RCW in the administration and collection of the tax, as well as all rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW.

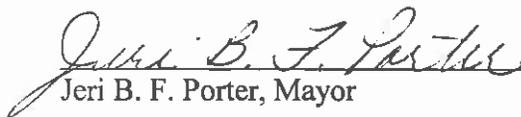
C. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

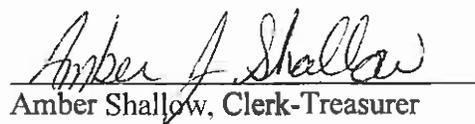
Section 3. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 11<sup>th</sup> DAY OF MAY, 2010.

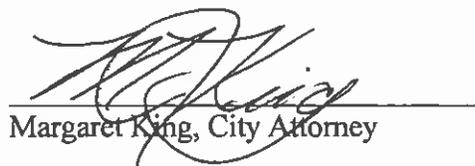
CITY OF ROSLYN

  
Jeri B. F. Porter, Mayor

ATTEST/AUTHENTICATED:

  
Amber Shallow, Clerk-Treasurer

Approved as to form:

  
Margaret King, City Attorney

Passed by the City Council: May 11, 2010  
Date of Publication: May 14, 2010  
Effective Date: May 19, 2010  
Filed with the City Clerk: May 11, 2010