

ORDINANCE 577

CITY OF LACEY

AN ORDINANCE LEVYING A TAX ON THE SALE OF OR CHARGE MADE FOR LODGING AND APPOINTING THE STATE DEPARTMENT OF REVENUE AS THE CITY'S AGENT FOR COLLECTION OF SAID TAX AND CREATING A SPECIAL FUND FOR THE DEPOSITING OF SAID TAX AND ADDING A NEW CHAPTER, 3.03, TO THE LACEY MUNICIPAL CODE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, as follows:

Section 1. There is hereby added to the Lacey Municipal Code a new chapter, 3.03, to read as follows:

"3.03.010. There is hereby levied a special excise tax of two percent (2%) on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, 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, 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.

"3.03.020. 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 levy herein.

"3.03.030. The tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or any other ordinance of the City of Lacey.

"3.03.040. There is hereby created a special fund in the treasury of the City of Lacey, known as the "lodging tax fund." All such taxes collected herein shall be placed in such fund for the purpose of paying all or any part of the cost of acquisition, construction or operation of stadium facilities or convention center facilities, performing arts center facilities and/or visual arts center facilities, or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose or purposes under this chapter, or to pay for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion, and until withdrawn for use, the monies accumulated in such fund may be invested in interest bearing securities by the city clerk/treasurer in any manner authorized by law.

"3.03.050. For the purposes of the tax levied herein:

"A. The Department of Revenue of the State of Washington is designated as the agent of the City of Lacey for the purpose of collection and administration.

"B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in RCW 82.31 shall apply with respect to administration and collection by the department.

"C. All rules and regulations adopted by the Department of Revenue for the administration of RCW 82.08 are hereby adopted.

"D. The department is empowered, on behalf of the City of Lacey, to prescribe such special forms and reporting procedures as the department may deem necessary.

"3.03.060. Any person, firm or corporation violating or failing to comply with the provisions of this chapter or any lawful rule or regulation adopted pursuant thereto, shall upon conviction, be punished by a fine in the sum not to exceed \$500.00. Each day of violation shall be considered a separate offense."

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,  
WASHINGTON, this 22nd day of May, 1980.

CITY COUNCIL

By Karen R. Francis  
Mayor

Attest:

Timothy McLean  
City Clerk

Approved as to Form:

[Signature]  
City Attorney

Passed: 5-22-80

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