

ORDINANCE 722

CITY OF LACEY

AN ORDINANCE READOPTING CHAPTER 3.03 OF THE LACEY MUNICIPAL CODE RELATING TO THE LEVY OF A LODGING TAX WITHIN THE CITY AND PROVIDING PENALTIES FOR VIOLATIONS OF SAID CHAPTER

WHEREAS, the City Council duly considered, passed, and published an ordinance or ordinances enacting the chapter of the Lacey Municipal Code identified in the title to this ordinance relating to the subject matter so identified, and

WHEREAS, it has been asserted that ordinances of the City should have been posted in three public places in the City rather than published in the City's official newspaper, and if said assertion is upheld, the validity of that portion of the Lacey Municipal Code identified in the title to this ordinance may be in jeopardy and the Council takes this action in readopting the substantive provisions of said chapter solely for the purpose of protecting the City and its citizens against such a contingency; now, therefore

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

Section 1. Chapter 3.03 of the Lacey Municipal Code is hereby readopted to read as follows:

Chapter 3.03

LODGING TAX

Sections:

- 3.03.010 Levied.
- 3.03.020 Definitions.

Sections: (Continued)

3.03.030 Additional to other taxes.

3.03.040 Fund created.

3.03.050 Administration.

3.03.060 Penalty for violation.

3.03.010 Levied. 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, 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. (Ord. 577 §1(part), 1980).

3.03.020 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 levy herein. (Ord. 577 §1(part), 1980).

3.03.030 Additional to other taxes. 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. (Ord. 577 §1(part), 1980).

3.03.040 Fund created. 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 to 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 moneys accumulated in such fund may be invested in interest bearing securities by the city clerk/treasurer in any manner authorized by law. (Ord. 577 §1(part), 1980).

3.03.050 Administration. For the purpose 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 Chapter 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 Chapter 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. (Ord. 577 §1(part), 1980).

3.03.060 Penalty for violation. 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 five hundred dollars. Each day of violation shall be considered a separate offense. (Ord. 577 §1(part), 1980).

Section 2. It is the intent of the City Council in passing this ordinance to readopt the provisions set forth herein only if said readoption is ruled necessary. It is further the intent of the City Council to reaffirm all of the provisions of Chapter 3.03 of the Lacey Municipal Code as originally adopted and further amended by ordinances of this Council.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,
WASHINGTON this 28th day of March, 1985.

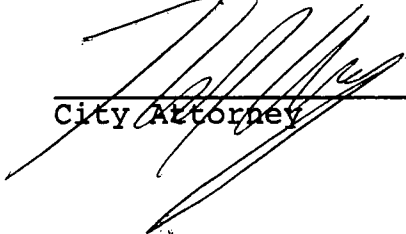
CITY COUNCIL

By 
Mayor

Attest:


City Clerk

Approved as to form:


City Attorney

Posted: March 29, 1985