Ordinance No. 3417

(Amending or Repealing Ordinances)

CFN=1170 – Hotel/Motel Tax (Lodging)
Lodging Tax Committee

Amended by Ord. 3930 (Sec. 2.54.020)
ORDINANCE NO. 3417

AN ORDINANCE of the City Council of the City of Kent, Washington, establishing a Lodging Tax Advisory Committee for the purpose of reviewing and commenting on the imposition and levying of a lodging tax within the City of Kent.

WHEREAS, RCW 67.28.181 authorizes a municipality to impose an excise tax on the sale of or charge made for the furnishing of lodging that is subject to tax under Ch. 82.08 RCW; and

WHEREAS, all revenue from taxes imposed pursuant to Ch. 67.28 RCW are to be used solely for the purpose of paying all or any part of the cost of tourism, promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities; and

WHEREAS, the City Council desires to consider the matter of imposing such a lodging tax within the City of Kent and to submit the matter of a lodging tax to the advisory committee for review and consideration; NOW THEREFORE,

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:
SECTION 1. A new chapter, Chapter 2.54 entitled “Lodging Tax Advisory Committee,” is hereby added to the Kent City Code as follows:

Chapter 2.54 Lodging Tax Advisory Committee

Sec. 2.54.010. Created. There is hereby created the Lodging Tax Advisory Committee. The committee shall serve in an advisory capacity to the Mayor and City Council.

Sec. 2.54.020. Membership. The Lodging Tax Advisory Committee shall consist of seven members as follows:
A. Three members appointed by the City Council who are representatives of businesses required to collect tax under Ch. 67.28 RCW;
B. Three members appointed by the City Council who are persons involved in activities authorized to be funded by revenue received under Ch. 67.28 RCW;
C. The Chair of the City Operations Committee shall serve as chair of the Lodging Tax Advisory Committee.

Sec. 2.54.030. Terms. All members appointed pursuant to Ch. 2.54.020 above shall serve three-year terms. The initial appointment shall be staggered with two appointments serving a one-year term, two appointments serving a two-year term, and two appointments serving a three-year term. Organizations representing businesses required to collect tax under Ch. 67.28 RCW and organizations involved in activities authorized to be funded by revenue received under said tax as well a local agencies involved in tourism and promotion may submit recommendations for membership on the committee.

Sec. 2.54.040. Responsibilities. The Lodging Tax Advisory Committee shall make reports and recommendations to the Mayor and City Council as follows:
A. The committee shall consider proposals for imposition of a City lodging tax under Ch. 67.28 RCW.
B. If such tax is adopted, the committee shall review any increases in the rate of tax imposed, repeal of any exemption from a tax imposed or a change in the use of revenue received under Ch. 67.28 RCW. The committee shall consider any such
proposal, provide for public input, and submit comments in a timely manner to the Mayor and City Council. The comments shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long-term stability of the fund created under RCW 67.28.1815.

SECTION 2. - Sunset Clause. In the event a Lodge Tax is not implemented by the City Council by January 1, 1999, this chapter, and the ordinance adopting this chapter, shall automatically repeal and the Lodge Tax Advisory Committee shall dissolve.

SECTION 3. - Severability. If any one or more sections, subsections, or sentences of this Ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance and the same shall remain in full force and effect.

SECTION 4. - Effective Date. This ordinance shall take effect and be in force thirty (30) days from and after its passage, approval and publication as provided by law.

JIM WHITE, MAYOR

ATTEST:
BRENTA JACOBER, CITY CLERK

APPROVED AS TO FORM:
ROGER A. LUBOVICH, CITY ATTORNEY

Lodging Tax Committee
APPROVED: 5th day of August, 1998.

I hereby certify that this is a true copy of Ordinance No. 3417, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

(SIGNATURE)
BRENDA JACOBER, CITY CLERK

Lodging Tax Committee