AN ORDINANCE of the City Council of the City of Kent, Washington, levying a special excise tax of one percent (1%) on the sale or charge made for the furnishing of lodging by any hotel, motel, rooming house, tourist court, or trailer camp, and the granting of any similar license to use real property; and establishing a special fund for the tax for the purpose of paying all or any part of the cost of tourism promotion or tourism-related facilities, or operation of tourism-related facilities or other uses as authorized in Chapter 67.28 RCW.

WHEREAS, RCW 67.28.181 provides that municipalities such as the City of Kent are authorized to levy and collect a special excise tax on the sale or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, the City of Kent has established a Lodging Tax Advisory Committee pursuant to RCW 67.28.1817, which committee has met and recommended the imposition of a one percent (1%) lodging tax; and

WHEREAS, such tax shall be levied only to pay all or any part of the cost of tourism promotion, or acquisition of or operation of a tourism facility or other activities permitted under Chapter 67.28; NOW THEREFORE,

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

1. Lodging Tax
SECTION 1. A new chapter, Chapter 3.23 entitled "Lodging Tax," is hereby added to the Kent City Code as follows:

Chapter 3.23 Lodging Tax

Sec. 3.23.010. Definitions. The definitions of the terms "selling price," "seller," "buyer," "consumer," and all other definitions set forth in RCW 82.08.010 and the definition of "sale at retail," and "retail sale" set forth in RCW 82.04.050 as currently enacted or hereinafter amended are hereby adopted by reference as if fully set forth herein. The definitions of the terms "acquisition," "municipality," "operation," "person," "tourism," "tourism promotion," "tourism-related facility" and "tourist" set forth in RCW 67.28.080 as currently enacted or hereinafter amended are hereby adopted by reference as if fully set forth herein.

Sec. 3.23.020. Levied -- Amount. Effective February 1, 1999, there is hereby levied, as authorized by RCW 67.28.181, a special excise tax of one percent (1%) on the sale of or charge made for the furnishing of lodging that is subject to tax under Ch. 82.08 RCW. Pursuant to RCW 82.08.010 and 82.04.050(1)(f), the tax imposed applies to the sale of or charge 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. 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 and enjoy the same.

Sec. 3.23.030. 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 law or any other ordinance of the City.

Sec. 3.23.040. Fund created -- Use of funds. There is created a special fund in the treasury of the City and all 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 Ch. 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.

Sec. 3.23.050. Collection and administration. The Washington State Department of Revenue is designated and shall act as an agent of the City for purposes of collection and administration of the tax in the manner provided by and consistent with State law.

SECTION 2. - 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 3. - Effective Date. This ordinance shall take effect and be in force five (5) days from and after the date of its publication as provided by law.

JIM WHITE, MAYOR

BRENDA JACOBER, CITY CLERK

ROGER A. LUBOVICH, CITY ATTORNEY
PASSED: 8th day of December, 1998.
APPROVED: 9th day of December, 1998.
PUBLISHED: 11th day of December, 1998.

I hereby certify that this is a true copy of Ordinance No. 3426, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

Brenda Jacober (SEAL)
BRENDA JACOBER, CITY CLERK