

**CITY OF WHITE SALMON  
ORDINANCE 2019-05-1040**

**AN ORDINANCE ADOPTING WSMC 3.50 EXCISE TAX ON HOTELS, MOTELS AND  
SIMILAR ESTABLISHMENTS**

**WHEREAS**, RCW 67.28.180 and 67.28.181 provide that qualified cities 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**, pursuant to RCW 67.28.1801, the state-credit lodging tax is credited against the existing Washington State sales tax, resulting in no net increase in the amount of sales taxes imposed upon the furnishing of lodging; and

**WHEREAS**, the City Council of the City of White Salmon desires to establish and levy the “basic” two percent lodging tax as authorized by RCW 67.28.180 to be put into a fund designated for promotion and capital expenditures associated with supporting tourism ; and

**WHEREAS**, the City Council of the City of White Salmon desires to create Lodging Tax Advisory Committee to assist in determining how revenues coming from the implementation of the “basic” two percent lodging tax will be used; and

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF WHITE  
SALMON DO ORDAIN AS FOLLOWS:**

**SECTION 1 – ADOPTION:** White Salmon Municipal Code 3.50 as presented below is adopted and becomes effective on January 1, 2020.

## Chapter 3.50

### Excise Tax on Hotels, Motels and Similar Establishments

#### Sections:

- 3.50.010 Tax Levy
- 3.50.020 Definitions.
- 3.50.030 Tax in addition to other fees and taxes.
- 3.50.040 Special fund created.
- 3.50.050 Administration of tax.
- 3.05.060 Violation.
- 3.50.070 Lodging tax advisory committee.

**3.50.010 Tax Levy.** As authorized by RCW 67.28.180, there is levied a special excise tax of two percent on the sale of or charge made for the furnishing of lodging by hotels, motels, rooming houses, tourist courts and trailer camps, 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. Tax imposed under this section on a sale of lodging shall be credited against the amount of sales tax due to the state under Chapter 82.08 RCW on the same sale of lodging.

**3.50.020 Definitions.** The definitions of “selling price,” “seller,” “buyer,” “consumer” and all other definitions as are now made in RCW 82.08.010 and subsequent amendments thereto are hereby made the definitions for the tax levied in this chapter.

**3.50.030 Tax in addition to other fees and 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; provided, the two percent tax levied herein shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW.

**3.50.040 Special fund created.**

A. There is created a special fund in the city to be known as the “tourism promotion and development fund.” All taxes levied and collected under the provisions of this chapter shall be credited to the “tourism promotion and development fund.”

B. Expenditures from the “tourism promotion and development fund” shall be made only for the purposes of paying for all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereinafter amended.

**3.50.050 Administration of tax.** For the purposes of the tax levied hereby:

A. The Department of Revenue of the state of Washington (hereinafter referred to as “Department of Revenue”) is hereby designated as the agent of the city for the purposes of collection and administration.

B. The administrative provisions contained in Sections 82.08.050-82.08.090 and Chapter 82.32 RCW (and hereinafter as amended) shall apply with respect to administration and collection by the Department of Revenue.

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

D. The Department of Revenue is hereby empowered, on behalf of the city, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary.

**3.50.060 Violation.** It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be considered a separate offense.

**3.50.070. Lodging tax advisory committee.**

A. There is hereby created a lodging tax advisory committee which shall consist of five members. The members of the committee shall consist of two members or representatives of the businesses required to collect the lodging tax, two members who are persons involved in the activities authorized to be funded by the lodging tax and one elected official from the city who shall act as chairperson.


B. Appointments to the lodging tax advisory committee shall be made by the mayor and confirmed by city council, and the mayor shall review the committee membership annually.

C. The duties of the lodging tax advisory committee is to review and comment on applications for the use of the lodging tax funds and to submit such review and comment to the city council of the White Salmon.

**SECTION 2 – SEVERABILITY:** If any section, sentence, or phrase of this Chapter is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence or phrase of this Chapter.

**SECTION 3 – EFFECTIVE DATE.** This ordinance shall take effect five days following the date of its publication by summary.

**PASSED** by the City Council of the City of White Salmon at a regular meeting this 15<sup>th</sup> day of May, 2019.



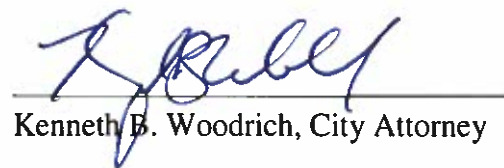
David Poucher, Mayor

ATTEST:



Jan Brenden, Clerk/Treasurer

APPROVED AS TO FORM:



Kenneth B. Woodrich, City Attorney