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CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3818

AN ORDINANCE establishing a hotel/motel special excise tax; and establishing a special fund to be known as the Trade/Convention Facilities Fund.

WHEREAS, RCW 67.40.100 authorizes the City to impose a special excise tax at a rate not to exceed three percent (3%) on the sale of or charge made 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; and

WHEREAS, the proceeds of such tax must be used solely for the acquisition, design, and construction of convention and trade facilities; and

WHEREAS, the City has authorized and conducted a complete study and investigation of the desirability and economic feasibility of proposed convention and trade facilities within the City; and

WHEREAS, the City Council has determined it is in the best interest of the City to impose the special excise tax authorized by RCW 67.40.100 at a rate of 2.8 percent; now therefore,

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. There is hereby added to the Bellevue City Code the following new chapter, to be designated Bellevue City Code Chapter 4.17:

Chapter 4.17
HOTEL/MOTEL SPECIAL EXCISE TAX

4.17.010 Levied - Who Must Pay Tax.

As authorized by RCW 67.40.100 of the laws of the State of Washington, as the same reads now or is hereafter amended, there is levied and there shall be collected a special excise tax of 2.8 percent 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, except that no such tax shall be levied on any premises having fewer than sixty lodging units. For purposes of this section it is 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 enjoy the same.

4.17.020 Use of Tax Proceeds.

The proceeds of the tax levied under this chapter shall be used solely for acquisition, design, and construction of convention and trade facilities.

4.17.030 Administration and Collection.

The Director of the Department of Finance or his designee shall be responsible for the administration of this chapter and shall adopt such rules and regulations not inconsistent with this chapter or with state law for the purpose of carrying out the provisions hereof.

4.17.040 Monthly Payments of Tax.

The tax imposed by this chapter shall be due and payable in monthly installments, and remittance therefore shall be made on or before the 30th day of the month next succeeding the end of the month in which the tax accrues.

4.17.050 Trade/Convention Facilities Fund Established.

There is established a special fund to be known as the Trade/Convention Facilities Fund into which all sums received from this special excise tax levy shall be paid. Said funds shall be administered in conformity with the requirements of RCW 67.40.100 of the laws of the State of Washington and this chapter.

Section 2. This special excise tax shall be effective from the effective date of this ordinance through December 31, 1988, and shall apply to any sale 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, during said period.

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Section 3. This ordinance shall take effect and be in force five days after its passage and legal publication.

PASSED by the City Council this 3rd day of August, 1987, and signed in authentication of its passage this 3rd day of August, 1987.

(SEAL)

Cary E. Bozeman, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

Richard Gidley, Assistant City Attorney

Attest:

Marie K. O'Connell, City Clerk

Published August 6, 1987