

ORDINANCE NO. 126-99

AN ORDINANCE AMENDING THE MASON COUNTY CODE SECTION 3.24 LODGING EXCISE TAX.

WHEREAS, RCW 67.28.181, gives the legislative body of any municipality the authority to impose an excise tax for the furnishing of lodging at a rate not to exceed four (4) percent; and

WHEREAS, RCW 67.28.1815, provides that the revenue from such tax shall 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 Lodging Tax Advisory Committee recommended that the lodging excise tax be increased from two (2) percent to four (4) percent to provide funds necessary to enhance and develop programs and projects designed to stimulate more tourism;

WHEREAS, a public hearing was held on November 2, 1999, public testimony was received, and it was determined to be in the best interest to increase the lodging excise tax by two (2) percent, for a total of four (4) percent for the promotion of tourism in Mason County;

NOW, THEREFORE BE IT ORDAINED that the Board of Mason County Commissioners hereby amends Mason County Code Section 3.24.010 as follows:

3.24.10 Levied..

Pursuant to RCW 67.28.181 there is levied a special excise tax of four percent on the sale or charge made for the furnishing of lodging by a hotel, motel, boarding house, rooming house, resort, summer camp, trailer camp, and the granting of any similar license to use real property, as distinguished from renting or leasing 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.

BE IT FURTHER ORDAINED that this lodging excise tax of four percent shall be effective on January 1, 2000.

DATED this 2nd day of November, 1999.

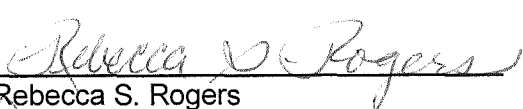
BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON


Cynthia D. Olsen, Chairperson



Mary Jo Cady, Commissioner


John A. Bolender, Commissioner

ATTEST:


Rebecca S. Rogers
Clerk of the Board

APPROVED AS TO FORM:


Michael Cliff
Chief Deputy Prosecutor

c: Tourism & Recreation
Budget & Finance
Treasurer
Washington State, Dept. of Revenue