

Resolution No. 13-06
To Amend Mason County Code Chapter 3.24 Lodging Excise Tax

Chapter 3.24 of the Mason County Code is amended to read as follow:

Levied. Pursuant to RCW 67.28.180 and RCW 67.28.181(1), there is levied and collected a special excise tax of 4 percent on the sale of/or charge made for the furnishing of lodging that is subject to tax under RCW 82.03.

This special lodging tax is statutorily restricted to the following activities: tourism promotion, acquisition of tourism-related facilities, and operation of tourism-related facilities.

3.24.020 Definitions.

"Tourism promotion" means activities and expenditures designed to increase tourism, including but not limited to:

- Advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists.
- Developing strategies to expand tourism.
- Operating tourism promotion agencies.
- Funding marketing of special events and festivals designed to attract tourists.

"Tourism-related facility" means real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities. RCW 67.28.080(7)

"Tourist" means a person who travels from a place of residence to a different town, city, county, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage, or culture. RCW 67.28.080(8)

"Tourism" means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs. RCW 67.28.080(5)

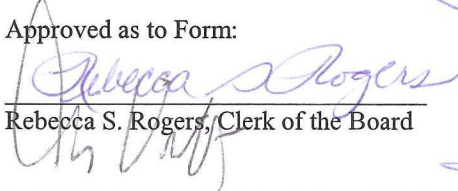
Special fund established. All revenue from lodging taxes shall be receipted in a special fund in the Treasury of Mason County and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities. Mason County may also, under RCW 39.34, agree to the utilization of lodging tax revenue under RCW 67.28 for the purpose of funding a multi-jurisdictional tourism-related facility.

Sections 3.24.030, 3.24.050, and 3.26.060 of the Mason County Code are hereby repealed.

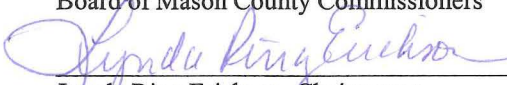
Approved this 28th day of February 2006.


Board of Mason County Commissioners


Approved as to Form:


Rebecca S. Rogers, Clerk of the Board


Michael Clift, C. Deputy Prosecutor


Lynda Ring Erickson, Chairperson


Tim Sheldon, Commissioner


Jayni L. Kamin, Commissioner