

9906924

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WALLA WALLA COUNTY  
COMMISSIONERS

9906924

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Walla Walla Co Commissioners

Document Titles(s) (or transactions contained therein):

1. Ordinance No 250
- 2.
- 3.
- 4.

Reference Numbers(s) of Documents assigned or release:  
(on page \_\_\_\_ of document(s))

Grantor(s) (Last name first, then first name and initials)

1. Walla Walla Co Commissioners
- 2.
- 3.
- 4.
5. Additional names on page \_\_\_\_ of document.

Grantee(s) (Last name first, then first name and initials)

1. Public The
- 2.
- 3.
- 4.
5. Additional names on page \_\_\_\_ of document.

Legal description (i.e. lot, block, plat or section, township, range)

NA

Additional legal is on page \_\_\_\_ of document.

Assessor's Property Tax Parcel/Account Number

NA

Additional legal is on page \_\_\_\_ of document.

The Auditor/Recorder will rely on the information provided on the form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein. Please print or type information.

ORDINANCE NUMBER 250

AN ORDINANCE IMPOSING A SPECIAL EXCISE TAX ON THE SALE OF OR CHARGE MADE FOR THE FURNISHING OF LODGING THAT IS SUBJECT TO TAX UNDER RCW 82.08; FIXING THE RATE OF THE TAX AND THE PURPOSE OF SAME; CREDIT PROVISION; ADMINISTRATION AND PENALTIES; AND ADDING A NEW CHAPTER TO THE WALLA WALLA COUNTY CODE.

BE IT ORDAINED by the Board of Commissioners of Walla Walla County, Washington, that a new Chapter 3.14<sup>5</sup> be added Title 3 of the Walla Walla County Code as follows:

3.14.010 - Imposition

There is levied a special excise tax of four percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed applies to 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, 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 or enjoy same.

3.14.020 - Purpose

All funds collected from the imposition of this 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 the operation of tourism-related facilities, as authorized in Chapter 67.28 RCW.

3.14.030 - Rate

The rate of the tax shall be four (4) percent, which shall be in addition to any other tax imposed by the county; provided, the first two percent of the tax 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.

3.14.040 - Credit Provision

Pursuant to Chapter 67.28 RCW, a credit is allowed against the county tax for the full amount of any city or town tax imposed under this section upon the same taxable event.

3.14.050 - Special Fund Created

There is created a special fund in the County Treasurer's office and all taxes collected under this chapter shall be placed in this special fund, to be used as outlined in 3.14.020, above.

FILED FOR RECORD  
IN WAL WYLLA CO WASH  
BY *WV Co Commissioners*  
JUN 9 3 29 PM '99

KAREN MARTIN  
COUNTY AUDITOR

3.14.060 - Administration

The Department of Revenue is designed as agent for the county for the purposes of collection and administration of the tax, and the Department is authorized to prescribe and utilize such forms and reporting procedures as the Department shall deem necessary and appropriate. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapters 82.08 and 82.32 RCW; provided that the Department shall receive no reimbursement for administrative costs.

3.14.070 - New Chapter

A new chapter shall be created in the Walla Walla County Code entitled Lodging Tax - Chapter 3.14.

3.14.080 - Penalty

Any seller who failed or refuses to collect tax as required, with the intent to violate the provisions of this chapter, or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter, shall be guilty of a misdemeanor, punishable by up to 30 days in jail, a fine of up to \$500.00, or by both fine and imprisonment.

3.14.090 - Severability

If any portion or provision of this chapter and ordinance, or its application to any person or circumstance, is held invalid, the remainder of this chapter and ordinance, or the application of its provisions to other persons or circumstances shall not be affected.

3.14.0100 - Effective Date

This chapter and ordinance shall take effect on August 1, 1999.

Done this 8th day of June, 19 99

Attest:

*Connie R Vint*  
Clerk of the Board

*David S. Carr* Chairman  
*David S. Carr* Commissioner  
*Charles A. Meade* Commissioner

Constituting the Board of County Commissioners  
of Walla Walla County, Washington

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COUNTY OF WALLA WALLA  
Board of County Commissioners

P.O. Box 1506  
315 West Main  
Walla Walla, Washington 99362  
509/527-3200  
509/527-3235 (Fax)  
509/527-3244 (TDD)

**FACSIMILE COVER SHEET**

TO: Heidi Keller FROM: Connie R. Vinti, Clerk of the Board

DEPT: Franklin CO. PA's Jr FAXED BY: \_\_\_\_\_

FAX: 509 545-2135 PHONE: \_\_\_\_\_

DATE: 9-23-03 PAGES (including cover page): 3

RE: Ord. 250 (Walla Walla County)

COMMENTS: Per your telephone request  
this date -  
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If you experience any problems with this facsimile, please call 509/527-3200.

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**WALLA WALLA COUNTY**  
**BOARD OF COMMISSIONERS**

*Courthouse, 315 West Main - P. O. Box 1506*  
*Walla Walla, WA 99362 - (509) 527-3200*

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June 8, 1999

TO: County Treasurer Kent Osborne

FROM: Connie R. Vinti, Clerk of the Board

Attached please find copy of Walla Walla County Ordinance Number 250 imposing a tax on lodging with proceeds to be used for tourism promotion. According to statute, a separate fund must be established in your office.

Please advise if anything further needs to be done by this office. If you have questions, please feel free to contact me or Gordon Heimbigner, Financial Analyst.

Thank you.

attachments - as stated