ORDINANCE NO. 2559

AN ORDINANCE of the City of Camas, Washington, levying an excise tax of 2% on the sale of or charge made for the furnishing of lodging by any hotel, rooming house, tourist court, bed and breakfast facility, motel, or trailer camp.

BE IT ORDAINED by the Council of the City of Camas as follows:

Section I

Pursuant to the authority of Chapter 67.28 RCW, there is levied a special excise tax of two percent on the sale of or charge made for the furnishings of lodging by any hotel, roominghouse, tourist court, bed and breakfast facility, motel or trailer camp, and the granting of any similar license to use real property, within the city of Camas, 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 enjoy the same.

Section II

The payment of the special excise tax imposed by Section II shall be made by the persons responsible therefore to the Washington State Department of Revenue which shall perform the collection of such taxes on behalf of the city of Camas at no cost to the city of Camas as provided for in RCW 67.28.200.

Section III

All taxes levied and collected under this chapter shall be paid into a special fund hereby established to carry out the purposes for which such hotel-motel taxes may be used under RCW Chapter 67.28.

Section IV

Monies in the fund described in Section III shall be used only for the purposes authorized for hotel-motel tax revenues by Chapter 67.28 RCW.

Section V

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 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.

Section VI

The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied in this chapter.

Section VII

This ordinance shall take force and be in effect five (5) days from and after its publication according to law.

PASSED by the Council and APPROVED by the Mayor this 21st day of September, 2009.

SIGNED: Paul Dzi
Mayor

ATTEST: Joan McAuliffe
Clerk

APPROVED as to form:

City Attorney