

ORDINANCE NO. 2581

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 Section 67.28.180, Revised Code of Washington, 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 RCW Chapter 67.28.

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

There is hereby created a Lodging Tax Advisory Committee. There shall be a total of five (5) members of the committee as follows: One elected official from the City who shall act as chairperson; two members who are representatives of businesses required to collect the lodging tax; and two members who are persons involved in activities authorized to be funded by the lodging tax. Appointments to the Lodging Tax Advisory Committee shall be made by the Mayor and confirmed by the Council, and the Mayor shall review committee memberships annually.

Section VIII

If the City proposes imposition of a lodging tax under RCW Chapter 67.28, an increase in the rate of the lodging tax, repeal of an exemption from the lodging tax, or a change in the use of revenue received from the lodging tax, the City shall first submit the proposal to the Lodging Tax Advisory Committee for review and comment. The submission should occur at least forty-five (45) days before final action or passage of the proposal by the City. The Lodging Tax Advisory Committee shall submit comments on the proposal in a timely manner through generally applicable public comment procedures. The comments shall include an analysis of the extent to which the proposal would accommodate activities for tourist or increase tourism, and the extent to which the proposal will affect the long term stability of the hotel-motel lodging tax fund.

Section IX

Ordinance No. 2562 is hereby repealed.

Section X

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 December, 2009.

SIGNED: Paul De

Mayor

ATTEST: John M. Auger
Clerk

APPROVED as to form:

Shirley Mayes
City Attorney



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

January 25, 2010

Joan M. Durgin
City of Camas
Po Box 1055
Camas, WA 98607-0055

Re: Ordinance #2581

Dear Ms. Durgin:

The Department of Revenue has received your Ordinance #2581 requesting the Transient Rental Tax on lodging activity be distributed from Clark County to the City of Camas.

Per the Revised Code of Washington (RCW) 67.28.180 this redistribution will be effective April 1, 2010.

Thank you for your assistance in helping the department ensure accurate distribution of local tax funds.

If you have any questions, please contact me at (360) 902-7172.

Sincerely,

Andy Van Gerpen
Tax Administration Manager
Taxpayer Account Administration

exc/cor



December 29, 2009

Taxpayer Account Administration Division
Department of Revenue
PO Box 47476
Olympia, WA 98507
Attn: Andy

Dear Andy:

The City of Camas established a lodging tax advisory committee on November 6th that has met and reviewed the proposal of the establishment of a hotel-motel tax and the proposed uses of this lodging tax. The committee recommended to the Camas city council this new tax be levied. Then on December 21st the city council passed Ordinance 2581 levying the 2% excise tax.

Thank you for your patience with us on this process. If you have any questions or concerns, feel free to call me at 360-834-2462.

Sincerely,

Joan m Durgin
Finance Director/City Clerk

November 6, 2009

Taxpayer Account Administration Division
Department of Revenue
PO Box 47476
Olympia, WA 98507

Attn: Andy

Dear Sirs:

This letter is to inform you that the City of Camas failed to establish a lodging tax advisory committee as required by RCW 67.28.1817 prior to imposing a 2% excise tax on lodging. Therefore, Ordinance 2562 that was submitted to your office on October 21, 2009 should not be considered valid and will be repealed by the council of the City of Camas and will likely be replaced by a new ordinance in the future.

Thank you for your understanding and patience with our error and we look forward to working with you in the future on a potential newly enacted excise tax.

Sincerely,

Joan M Durgin
Finance Director

RCWs > Title 67 > Chapter 67.28 > Section 67.28.1817

67.28.1816 << 67.28.1817 >> 67.28.183

RCW 67.28.1817

Lodging tax advisory committee in large municipalities — Submission of proposal for imposition of or change in tax or use — Comments.

(1) Before proposing imposition of a new tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter, a municipality with a population of five thousand or more shall establish a lodging tax advisory committee under this section. A lodging tax advisory committee shall consist of at least five members, appointed by the legislative body of the municipality, unless the municipality has a charter providing for a different appointment authority. The committee membership shall include: (a) At least two members who are representatives of businesses required to collect tax under this chapter; and (b) at least two members who are persons involved in activities authorized to be funded by revenue received under this chapter. Persons who are eligible for appointment under (a) of this subsection are not eligible for appointment under (b) of this subsection. Persons who are eligible for appointment under (b) of this subsection are not eligible for appointment under (a) of this subsection. Organizations representing businesses required to collect tax under this chapter, organizations involved in activities authorized to be funded by revenue received under this chapter, and local agencies involved in tourism promotion may submit recommendations for membership on the committee. The number of members who are representatives of businesses required to collect tax under this chapter shall equal the number of members who are involved in activities authorized to be funded by revenue received under this chapter. One member shall be an elected official of the municipality who shall serve as chair of the committee. An advisory committee for a county may include one nonvoting member who is an elected official of a city or town in the county. An advisory committee for a city or town may include one nonvoting member who is an elected official of the county in which the city or town is located. The appointing authority shall review the membership of the advisory committee annually and make changes as appropriate.

(2) Any municipality that proposes imposition of a tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter shall submit the proposal to the lodging tax advisory committee for review and comment. The submission shall occur at least forty-five days before final action on or passage of the proposal by the municipality. The advisory committee shall submit comments on the proposal in a timely manner through generally applicable public comment procedures. The comments shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long-term stability of the fund created under RCW 67.28.1815. Failure of the advisory committee to submit comments before final action on or passage of the proposal shall not prevent the municipality from acting on the proposal. A municipality is not required to submit an amended proposal to an advisory committee under this section.

[1998 c 35 § 3; 1997 c 452 § 5.]

Notes:

Validation of taxes imposed and collected and actions taken -- Effective date -- 1998 c 35: See notes following RCW 67.28.181.

Intent -- Severability--1997 c 452: See notes following RCW 67.28.080.

Savings -- 1997 c 452: See note following RCW 67.28.181.

Andy 902-7172
Fax 586-0527



CITY OF CAMAS

City Administrator

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P.O. Box 1055
Camas, Washington 98607
PH: 360-834-6864 • F: 360-834-1535
<http://www.ci.camass.wa.us>

November 6, 2009

To: Camas Lodging Tax Advisory Committee

Re: Proposal

Committee members:

This is to officially, and briefly present the City of Camas' proposal for a Lodging Tax in our City. The City proposes to impose a lodging tax as authorized under RCW 67.28.180. This is a 2 percent levy on all charges for furnishing lodging at hotels, motels and similar establishments (including bed and breakfasts and RV parks) for a continuous period of less than one month. This tax is a credit against the 6.5 percent state sales tax. That means it is not an increase in the tax. It is a redirection of two percent of the sales tax to the City.

Attached is background on this matter, which has been under discussion for the better part of a year.

The City's initial estimate of annual revenue from this source is in the range of \$3,000.

We request that the committee consider this request, and provide comments/or recommendations prior to December 21, 2009.

Staff support for the committee is available.

Sincerely,


Lloyd N. Halverson
City Administrator

Cc: Mayor Dennis
Joan Durgin