

311530

ORDINANCE NO. <sup>580</sup>~~286~~

AN ORDINANCE ESTABLISHING A  
SPECIAL LODGING TAX

WHEREAS, Washington Laws, 1973 2nd. Ex. Sess., Chapter 34, Section 5, codified as RCW 67.28.180, allows the Mason County Commissioners to establish a special excise tax for lodging; and

WHEREAS, the Mason County Commissioners are cognizant of the economic and social advantages to be gained by developing a county convention center facility;

NOW, THEREFORE, be it ordained by the Mason County Board of County Commissioners:

Section 1. SPECIAL EXCISE TAX AUTHORIZED. Pursuant to RCW 67.28.180, there is levied a special excise tax of two (2%) percent on the sale or charge made for the furnishing of lodging by a hotel, roominghouse, tourist court, motel, 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 (1) month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

Section 2. DEFINITIONS. 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 herein.

Section 3. TAX IMPOSED ADDITIONAL TO OTHERS. The tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or ordinance of Mason County or any political or municipal subdivision thereof; provided, however, that pursuant to RCW 67.28.190, such tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay over to the State Tax Commission under Chapter 82.08 RCW.

Section 4. SPECIAL FUND CREATED. There is created a special fund in the Mason County treasury. All such taxes collected herein shall be placed in such fund for the purpose of paying all or any part of the cost of acquisition, construction or operating of convention center facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose as specified herein, or until withdrawn for use, the monies accumulated in such fund may be invested in interest bearing securities by the County Commissioners or other county official charged with such responsibility in any manner authorized by law.

Section 5. ADMINISTRATION AND COLLECTION. For the purpose of the tax levied herein:

RECORDED  FILED \_\_\_\_\_  
REEL 144 FRAME \_\_\_\_\_  
AUDITOR MASON COUNTY  
RUTH E. BOYSEN

*Aud.*

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REQUEST OF

*Board of Commissioners*

(1) The Department of Revenue of the State of Washington is designated as the agent of Mason County for the purpose of collection and administration.

(2) The administration provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW shall apply with respect to administration and collection by the Department.

(3) All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted.

(4) The Department is empowered, on behalf of Mason County, to prescribe such special form and reporting procedures as the Department may deem necessary.

Section 6. PENALTY FOR VIOLATIONS. Any person, firm or corporation violating or failing to comply with the provisions of this chapter or any lawful rule or regulation adopted pursuant thereto, shall upon conviction be punished by a fine in a sum not to exceed Two Hundred and Fifty Dollars (\$250.) Each day of violation will be considered a separate offense.

Section 7. EFFECTIVE DATE AND TERM. This ordinance shall be in full force and effect immediately upon passage thereof and shall so remain until duly and lawfully amended or repealed.

DATED this 16th day of  
February, 1976.

MASON COUNTY BOARD OF  
COUNTY COMMISSIONERS

Martin Guseth  
CHAIRMAN

William O. Hunter  
MEMBER

John Barickman  
MEMBER

ATTEST:

Ruth E. Boyesen

Approved as to form:

Byron E. McClanahan  
BYRON E. McCLANAHAN  
Prosecuting Attorney

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STATE OF WASHINGTON  
DEPARTMENT OF REVENUE  
OLYMPIA 98504

Mason County

Overnight Rentals of Trailer Space

Jorstad Creek Campground & Trailer Park (Lilliwaup)  
Minerva Beach Mobile Village & Campground (Potlatch)  
Evergreen Mobile Home Estates (Shelton)  
Bells Trailer Court (Shelton)  
Hidden Haven Mobile Home Park (Shelton)  
The Pines Trailer Park (Shelton)

Motels & Resorts

City Center Shelton Motel (Shelton)  
Guest House Motel (Hoodsport)  
Hood Canal Motel (Hood Canal)  
Lighthouse Motel (Hoodsport)  
Lilliwaup Motel (Lilliwaup)  
Mikes Beach Resort (Lilliwaup)  
Mill Creek Motel (Shelton)  
Sunrise Motel & Resort (Hoodsport)  
Thunderbird Motel (AKA Timbers Motel) (Shelton)  
Beacon Point Resort (Shelton)  
Lake Cushman Resort (Lake Cushman)  
Lake Nahwatzel Resort  
Stay-N-Place (AKA Rest-A-While) (Hoodsport)  
Siskan Resort Motel (Hood Canal)  
Sandys Tahuya Trailer Park & Resort (Tahuya)  
State Parks