

**CITY OF STANWOOD
WASHINGTON**

ORDINANCE NO. 1484

AN ORDINANCE OF THE CITY OF STANWOOD, WASHINGTON, ADOPTING A NEW CHAPTER 3.36 RELATED TO THE IMPOSITION AND COLLECTION OF A LODGING TAX, CREATING A NEW CITY FUND AND ESTABLISHING AN ADVISORY COMMITTEE; AND ESTABLISHING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, State law allows for the imposition, collection, and disbursement of a lodging tax subject to the terms of Chapters 67.28 and 82.08 RCW for the purpose of tourism promotion; and

WHEREAS, the City Finance and Community Development Committees have reviewed and recommended the imposition, collection, and disbursement of a lodging tax; and

WHEREAS, the Council reviewed the recommendations of the Finance Committee and the Community Development Committee at their September 26th, 2019 regular meeting and adopted Ordinance No. 1479 to impose, collect, and disburse a lodging tax for purposes of tourism promotion on October 24, 2019;

WHEREAS, further clarification and modification of the amount of tax to be collected is necessary as set forth in this Ordinance No. 1484

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF STANWOOD, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Section 3.36.010 entitled "RCW 67.28.180 tax levied – Amount" of the Stanwood Municipal Code is hereby amended to read as follows:

3.36.010 RCW 67.28.180 tax levied – Amount.

There is hereby created a special excise tax of ~~seven~~ two percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapters 67.28 and 82.08 RCW. ~~Of This tax, two percent is assessed pursuant to the terms of RCW 67.28.180., two percent is assessed pursuant to the terms of RCW 67.28.181(1) and three percent is assessed pursuant to the terms of RCW 67.28.181(2).~~ The tax imposed under this section applies to the sale of or charge made for the furnishing of lodging by a hotel, motel, rooming house, tourist court, 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

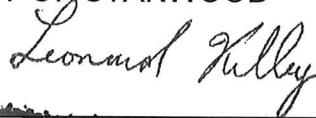
real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same

Section 2. Severability. The various parts, sections and clauses of this ordinance are hereby declared to be severable. If any part, sentence, paragraph, section or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the Ordinance shall not be affected thereby.

Section 3. Effective Date. This Ordinance shall take effect from and after five (5) days after its passage and publication as required by law.

PASSED AND APPROVED by the Stanwood City Council this 19 day of December 2019.

CITY OF STANWOOD



Leonard Kelley, Mayor

ATTEST:

By: 
David Hammond, City Clerk

APPROVED AS TO FORM:

By: 
Grant Weed, City Attorney

Date of Publication: 01/07/2020
Effective Date: 01/13/2020