

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 17-B**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, AMENDING LIBERTY LAKE MUNICIPAL CODE CHAPTER 4-4-2 TO LEVY AND IMPOSE AN ADDITIONAL 1.3% SPECIAL EXCISE TAX ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY HOTEL, MOTEL, ROOMING HOUSE, TOURIST COURT, OR TRAILER CAMP WITHIN THE CITY OF LIBERTY LAKE PURSUANT TO RCW 67.28.181, TO BE USED FOR CERTAIN CAPITAL PURPOSES FOR TOURISM PROMOTION, CREATING A SPECIAL FUND FOR THE TAX, AND OTHER MATTERS RELATING THERETO.

WHEREAS, RCW 67.28.180 and 67.28.181 provide that qualified cities are authorized to levy and collect a special excise tax on the sale or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, pursuant to RCW 67.28.1801, the state-credit lodging tax is credited against the existing Washington State sales tax, resulting in no net increase in the amount of sales taxes imposed upon the furnishing of lodging; and

WHEREAS, pursuant to RCW 67.28.181, the City of Liberty Lake ("City") is authorized to levy an additional special excise tax on the sale or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW ("additional lodging tax") at a rate not to exceed the lesser of two percent (2%) or a rate that, when combined with all other taxes imposed upon sales of lodging within the municipality under chapter 67.28 RCW and chapters 36.100, 82.08, and 82.14 RCW, equals twelve percent (12%); and

WHEREAS, pursuant to RCW 67.28.1817, any municipality that proposes imposition of a tax or an increase in the rate of tax under chapter 67.28 RCW shall submit the proposal to the City's Lodging Tax Advisory Committee ("LTAC") for review and comment and shall not take any final action or pass the proposal until at least forty-five (45) days after submission of the proposal to the LTAC;

WHEREAS, on December 4, 2015, the LTAC conducted a public meeting, at which the LTAC discussed an increase to the additional lodging tax and moved and approved unanimously to request the City Council to pass an additional 1.3% lodging tax to be put into funds as designated herein; and

WHEREAS, the City Council desires to establish and levy such additional lodging tax in the amount of 1.3% to be put into funds dedicated for promotion and capital expenditures that support tourism facilities that generate overnight guests, as provided by law.

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. Amendment. Chapter 4-4-2 of the City of Liberty Lake Municipal Code is hereby amended as follows:

- A. Imposition. There is levied a special excise tax of two percent (2%) 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 under Chapter 82.08 RCW 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 (1) month or more constitutes a rental or lease of real property and not a mere license to use and enjoy the same.
- B. Imposition of Special Excise Tax. There is levied a separate special excise tax of 1.3 percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW, pursuant to RCW 67.28.181.
- C. Imposition of Tax in Addition to Other Taxes and Fees. The taxes 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 City Ordinance.

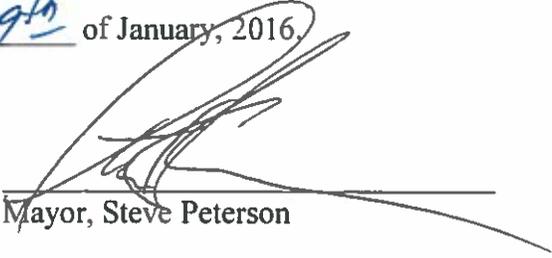
Section 2. Amendment. Chapter 4-4-3 of the City of Liberty Lake Municipal Code is hereby amended as follows:

- A. Creation of Tourism-Promotion Fund. There is created a special fund in the treasury of the City and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.
- B. Creation of Tourism-Promotion Capital Fund. There is created a special fund in the treasury of the City and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.

Section 3. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Ordinance.

Section 4. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or summary thereof in the official newspaper of the City of Liberty Lake as provided by law.

PASSED by the City Council this 19th of January, 2016.



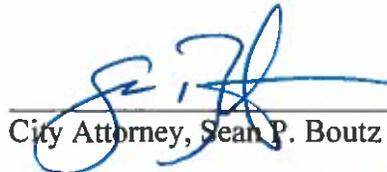
Mayor, Steve Peterson

ATTEST:



City Clerk, Ann Swenson

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

Date of Publication: 1-28-16

Effective Date: 2-1-16

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CERTIFICATION

I, Ann Swenson, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Ordinance is a full, true, and correct copy of Ordinance No. 17-B duly adopted at a regular meeting of the City Council of said City, duly and regularly held at a the regular meeting place thereof on January 19, 2016 of which meeting all members of said City Council had due notice and at which a majority thereof were present; and that at said meeting said Ordinance was adopted by the following vote: unanimous, 5-0.

AYES, and in favor thereof: Mayor Pro Tem Kaminskis, Council Members Langford, Dunne, Moore, and Brickner.

NAYS: None.

ABSENT: Council Member Severs and Kopelson.

ABSTAINED: None.

CITY OF LIBERTY LAKE



CITY CLERK