

2132
9-10-74

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 2132

AN ORDINANCE imposing a 2% excise tax on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as authorized by RCW 67.28.180 of the Laws of the State of Washington; and appointing the Department of Revenue, State of Washington as agent for the City for the purpose of collecting said tax as authorized by Chapter RCW 67.28.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON DOES ORDAIN AS FOLLOWS:

Section 1. There is hereby added to title 5 of the Bellevue City Code, a new chapter 5.64, to be entitled Accommodations Tax, and to provide as follows:

5.64.010 For the purposes set forth in RCW 67.28 of the Laws of the State of Washington, there is hereby levied and there shall be collected a special excise tax of two (2) per cent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, 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 to enjoy the same. Said Special excise tax shall be effective on October 1, 1974.

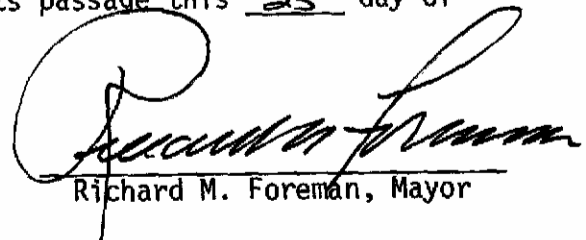
Section 2. 5.64.020 Pursuant to RCW 67.28.190 and RCW 67.28.200 of the Laws of the State of Washington, the Department of Revenue of the State of Washington is designated the agent of the City of Bellevue for the purpose of the collection of said special excise tax and the remittance of said special excise tax to the City of Bellevue.

Section 3. 5.64.030 There is hereby established a special fund to be known as the Convention Center Fund No. 114, into which all sums received by this special excise tax levy shall be paid. Said fund shall be administered in conformity with the requirements contained in RCW 67.28.210 of the Laws of the State of Washington.

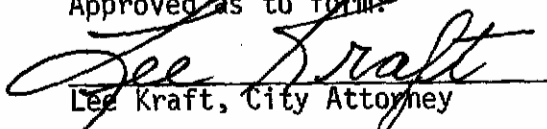
Section 4. This ordinance shall take effect and be in force five days after its passage, approval and legal publication.

PASSED by the City Council this 23 day of September, 1974, and signed in authentication of its passage this 23 day of September, 1974.

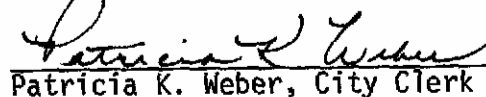
(SEAL)


Richard M. Foreman, Mayor

Approved as to form:


Lee Kraft, City Attorney

Attest:


Patricia K. Weber, City Clerk

Published Sept 28, 1974