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10-18-88

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3969

AN ORDINANCE regarding the hotel/motel special excise tax; increasing the rate of said tax from 2.8 to 3 percent; repealing the existing termination date for said tax; and amending Sections 1 and 2 of Ordinance No. 3818, Section 1 of Ordinance No. 3829, and Bellevue City Code 4.17.010.

WHEREAS, under RCW 67.40.100, the City is authorized to levy a hotel/motel special excise tax at a rate not exceeding 3 percent; and

WHEREAS, on August 3, 1987, the City adopted Ordinance No. 3818 establishing such a hotel/motel special excise tax at a rate of 2.8 percent and providing that the tax would be effective from the effective date of Ordinance No. 3818 through December 31, 1988; and

WHEREAS, on September 21, 1987, the City Council adopted Ordinance No. 3829 amending Ordinance No. 3818 to provide for an effective date of January 1, 1988; and

WHEREAS, the City Council now desires to increase the rate of tax from 2.8 percent to 3 percent as permitted by RCW 67.40.100; and

WHEREAS, the City Council further desires to repeal the December 31, 1988 termination date for the tax so that the tax shall continue to remain in effect; now, therefore,

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

Section 1. Section 1 of Ordinance No. 3818 and Bellevue City Code 4.17.010 are hereby amended to provide as follows:

4.17.010 Levied - Who Must Pay Tax.

As authorized by RCW 67.40.100 of the laws of the state, as the same reads now or is hereafter amended, there is levied and there shall be collected a special excise tax of 3.0 percent 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, except that no such tax shall be levied on any premises having fewer than sixty lodging units. For purposes of this section, it is presumed that the occupancy of real property for a continuous period of one month or

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more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

Section 2. Section 2 of Ordinance No. 3818, as amended by Section 1 of Ordinance No. 3829, is hereby amended to read as follows:

This special excise tax shall be effective from January 1, 1988 until repealed by the City Council.

Section 3. The tax rate of 3 percent established under Section 1 of this ordinance shall take effect on January 1, 1989.

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

PASSED by the City Council this 21<sup>st</sup> day of November, 1988, and signed in authentication of its passage this 21<sup>st</sup> day of November, 1988.

(SEAL)

Nan Campbell  
Nan Campbell, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

Richard Gully  
, Assistant City Attorney

Attest:

Marie K. O'Connell  
Marie K. O'Connell, City Clerk

Published November 27, 1988