WHEREAS, it is in the best interest of the citizens of the County that the new tourism promotion program should be continued and that the additional lodging tax should be re-enacted, ratified, approved and confirmed in all respects; **NOW, THEREFORE,**

IT IS HEREBY ORDAINED that the additional two percent special excise tax levied on the sale or charge for lodging in Island County adopted by Ordinance C-154-99, as set forth on Exhibit "A" attached hereto, is re-enacted, ratified, approved and confirmed in all respects.

Reviewed this 27th day of November, 2000, and set for public hearing on the 11th day of December, 2000 at 9:55 a.m., in the Commissioners' Hearing Room.

BOARD OF COUNTY COMMISSIONERS
ISLAND COUNTY, WASHINGTON

Wm. L. McDowell, Chairman
William F. Thorn, Member
Mike Shelton, Member

ATTEST:
Margaret Rosenkranz
Clerk of the Board

Ordinance C-120-00 is adopted this 11th day of December, 2000 following public hearing.

BOARD OF COUNTY COMMISSIONERS

ISLAND COUNTY, WASHINGTON
Wm. L. McDowell, Chairman
William F. Thorn, Member
Mike Shelton, Member

ATTEST: Margaret Rosenkranz
Clerk of the Board

APPROVED AS TO FORM:
David L. Jamieson, Jr.
Deputy Prosecuting Attorney and
Island County Code Reviser

EXHIBIT "A"

Chapter 3.06A

Additional Lodging Excise Tax for Tourism Promotion

3.06A.010 Tax Levy
Pursuant to RCW 67.28.181, there is hereby 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 month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

3.06A.020 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 in this chapter.

3.06A.030 Relationship to Other Taxes.

The tax 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 ordinance of the county; provided that the rate of tax under ICC 3.06A.010 shall not exceed the lesser of two percent (2%) or a rate that, when combined with all other taxes imposed upon sales of lodging under chapter 67.28 RCW and chapters 36.100, 67.40, 82.08, and 82.14, equals twelve percent (12%).

3.06A.040 Special Fund Created
There is created a special fund with the Island County Treasurer entitled "Special Island County/Cities Joint Tourism Promotion Fund" 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.

3.06A.050 Credit for City Tax
There shall be a credit against this county excise tax for the full amount of any city tax imposed pursuant to the authorization of RCW 67.28.181 upon the same taxable event.

3.06A.060 Administration

For the purposes of the tax levied in this chapter:
A. The Department of Revenue is designated as the agent of the county for the purposes of collection and administration of the tax.
B. The administrative provisions contained in RCW 82.08.050 through 82.08.060 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.
C. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.
D. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

3.06A.070 Penalty for Violations

It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be punished by a fine in a sum not to exceed $1,000.00 or by imprisonment for a term not to exceed ninety days or by both such fine and imprisonment. Each day of violation shall be considered a separate offense.

3.06A.080 Severability

If any section, sentence, clause, or phrase of this ordinance should 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.

3.06A.090 Effective Date

This ordinance is effective December 31, 1999.

CLINTON COMMUTER PARKING LOT AGREEMENT

On submittal and recommendation of approval from Lee McFarland, Assistant Director, GAS, the Board by unanimous motion approved Clinton Commuter Parking Lot Agreement No. GCA 2427 between Island County and the State of Washington and Washington State Ferries, an agreement to allow the use of the County's Dan Porter Park for oveflow ferry parking.