

SKAGIT COUNTY
Ordinance # O20030025

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ORDINANCE NO. _____

**AMENDING CHAPTER 3.16 OF THE SKAGIT COUNTY CODE TO
CREATE A LODGING TAX ADVISORY COMMITTEE TO SERVE IN AN ADVISORY
CAPACITY ON THE SKAGIT COUNTY SPECIAL EXCISE TAX**

WHEREAS, Skagit County adopted Ordinance 6905 imposing a special excise tax of 2% on lodging as allowed by RCW 67.28.180; and

WHEREAS, the use of revenue received pursuant to Ordinance 6905 has historically been used for tourism promotion activities; and

WHEREAS, it is desirable to establish an advisory committee to provide advice to the Skagit County Board of Commissioners on the use of revenues received from the special excise tax; and

WHEREAS, RCW 67.28.1817 states that "before proposing imposition of a new tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter, a municipality with a population of five thousand or more shall establish a lodging tax advisory committee;" and

WHEREAS, Skagit County will benefit from the promotion of tourism;

NOW, THEREFORE, BE IT ORDAINED by the Board of Skagit County Commissioners that Chapter 3.16, Skagit County Special Excise Tax is amended to add the following section:

3.16.070 - Lodging and Tax Advisory Committee

A Lodging Tax Advisory Committee (LTAC) is hereby established and created by the Skagit County Commissioners. The purpose of the LTAC is to perform the duties of a lodging tax advisory committee as outlined under RCW 67.28.1817 and also to be an ongoing advisory committee to the Board of Commissioners with duties as described in this Chapter or as directed by the Board of Commissioners.

(1) Membership:

The LTAC shall be comprised of five members, each appointed by the Board of Commissioners, as follows:

- One member shall be a Skagit County Commissioner, who shall serve as Chair.
- Two members shall be representatives of businesses required to collect tax under this Chapter.
- Two members shall be persons involved in activities authorized to be funded by revenue received under this Chapter.

(2) Duties

The LTAC shall review and comment on any proposal by the Board of Commissioners for increase in the rate of the tax imposed under this Chapter, the repeal of an exemption from a tax imposed under this Chapter, or a change in the use of revenue received under this Chapter. The LTAC shall submit comments on any such proposal to the County Commissioners and shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long-term stability of the lodging tax fund created under this Chapter.

The LTAC should submit its comments on the proposal as soon as possible after its receipt of the proposal. However, failure of the LTAC to submit comments shall not prevent the Board of Commissioners from acting on the proposal once 45 days have elapsed since the proposal was submitted to the LTAC. The Board of Commissioners is not required to submit an amended proposal to the LTAC.

In addition to the foregoing, the LTAC will submit a report to the County Administrator as to whether the proposed budget for lodging tax revenue and lodging fund expenditures is consistent with long-term stability of the lodging tax fund.

WITNESS our hands and affix the official seal of our office this 25th day of August, 2003.

BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON

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Kenneth A. Dahlstedt, Chairman

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Ted W. Anderson, Commissioner

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Don Munks, Commissioner

APPROVED AS TO FORM:

John Flowers
Civil Deputy

ATTEST:

Shirley Krapp
Joanne Giesbrecht, Clerk Acting