

## Chapter 3.26

### TRANSIENT OCCUPANCY TAX

#### Sections:

- 3.26.010 Imposition of Special Excise Tax
- 3.26.020 Definitions
- 3.26.030 Administration and Collection of Tax
- 3.26.040 Establishment of Special Fund
- 3.26.050 Violation – Penalties

#### **3.26.010 Imposition of Special Excise**

**Tax.** For the purposes set forth in Chapter 34, Laws of 1973, 2nd. Ex. Sess. of the Legislature of the State of Washington, there is imposed and levied a special excise tax of two 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 renting or leasing 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. (Ord. 1480, 1981)

**3.26.020 Definitions.** The definitions of the terms "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, as those definitions may have application to the tax imposed by this chapter, are adopted by this reference as the definitions for the tax levied in this chapter. (Ord. 1480, 1981)

**3.26.030 Administration and Collection of Tax.** For the purposes of the tax levied in this chapter:

- A. The Department of Revenue of the state of Washington is designated as the agent of the City of Snohomish for the purposes of collection and administration.

- B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and those administrative provisions contained in RCW 82.32 shall apply with respect 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 RCW Chapter 82.08 are adopted.
- D. The State of Washington, Department of Revenue, is hereby empowered on behalf of the City of Snohomish to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary. (Ord. 1480, 1981)

#### **3.26.040 Establishment of Special Fund.**

There is created a special fund in the City of Snohomish, to be known as the tourism promotion fund. All taxes levied and collected under the provisions of this chapter shall be credited to the tourism promotion fund. Such taxes shall be levied only for the purposes authorized by the general laws of the state of Washington, including but not limited to attracting visitors and encouraging tourist expansion, and until withdrawn for use, the moneys accumulated in such fund may be invested in interest-bearing securities by the City Treasurer in any manner authorized by law. (Ord. 1480, 1981)

**3.26.050 Violation – Penalties.** Violation of this Chapter shall be considered a civil violation pursuant to SMC 1.01.080 and Chapter 1.14 SMC, except as otherwise provided therein. (Ord. 1927, 1999; Ord. 2155, 2008)