

ORDINANCE NO. 345

An ordinance imposing a two-percent excise tax on the sale of or charge made for the furnishing of lodging by 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, and appointing the Department of Revenue, State of Washington, as agent for the Town of Coupeville for the purpose of collecting said taxes authorized by Chapter R.C.W. 67.28.

Be it ordained by the Town Council of the Town of Coupeville, Washington, as follows:

Section No. 1: There is hereby levied, and there shall be collected a special excise tax of two percent of the sale of or charge made for the furnishing of lodging by 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 July 1, 1982.

Section No. 2: The above-levied tax mentioned in Section No. 1 shall henceforth be known as the "Accommodations Tax".

