BOARD OF COUNTY COMMISSIONERS COUNTY OF KITTITAS STATE OF WASHINGTON

ORDINANCE

NO.: 2022-004

AN ORDINANCE AMENDING KCC 3.20.060 RELATED TO LODGING TAX

WHEREAS: Kittitas County sought to amend its code to broaden the potential uses for funds received under the Lodging Tax; and

WHEREAS: after due notice and hearing, the Kittitas County Board of Commissioner decided it to be in the public's best interest to amend KCC 3.20.060 in the manner attached hereto and incorporated herein by this reference.

NOW THEREFORE BE IT ORDAINED: that the Board of County Commissioners hereby amends KCC 3.20.060 related to Lodging Taxes as provided in the attachment to this ordinance.

NOW BE IT FURTHER RESOLVED: that the Kittitas County IT department is hereby directed to update the web version of KCC 3.20.060 as herein provided and that the Kittitas County Prosecutor's Office is hereby authorized to direct IT to fix any scrivener's errors that the Prosecutor's Office, in its sole discretion, detects without need for further BOCC approval.

ADOPTED this 3rd day of May 2022.

BOARD OF COUNTY COMMISSIONERS KIPTITAS COUNTY, WASHINGTON

Chairman

Vice-Chairman

Commissioner

ATTEST: CLERK OF THE BOARD APPROVED AS TO FORM:

Julie & Kjorsvik

Neil A. Caulkins, Deputy Prosecuting Attorney

3.20.060 Proceeds to be credited to a special fund - Limitation on use - Investment.

All taxes levied and collected under this chapter shall be credited to a special fund in the treasury of the county. Such taxes shall be levied only for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of a tourism-related facilities as that term is defined in RCW 67.28.080(7). Lodging tax revenues may be used, directly by any municipality or indirectly through a convention and visitors bureau or destination marketing organization for:

- (a) Tourism marketing;
- (b) The marketing and operations of special events and festivals designed to attract tourists;
- (c) Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district created under chapters 35.57 and 36.100 RCW; or
- (d) Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under 26 U.S.C. Sec. 501 (c)(3) and 26 U.S.C. Sec. 501(c)(6) of the internal revenue code of 1986 as amended.

, construction or operating a stadium facilities, convention center facilities, performing arts center facilities and/or visual art center facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose or purposes under Chapter 67.28 RCW, or to pay for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion within the county, and

<u>U</u>until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest-bearing securities by the county Treasurer in any manner authorized by law. (Ord. 2009-10, 2009; Ord. 99-04, 1999; Res. 82-4, 1982; Ord. 78-2, 1978).