

Chapter 16
ACCOMMODATIONS TAX

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Section 3.16.010 Definitions.

For the purpose of this chapter the following definitions shall apply unless the context clearly indicated or requires a different meaning.

- A. "Guest" means a person who pays or agrees to monetary consideration for the use of a room or rooms in a guest accommodation establishment.
- B. "Guest Accommodation" means a structure or a portion of a structure that is occupied or intended and designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes hotels, motels, bed and breakfasts, inns, lodges, boarding houses, apartments, and similar sleeping accommodations. Guest accommodation excludes a structure or part of a structure rented, or offered for rent solely in connection with a principle business or institutional purpose other than providing meals, lodging, entertainment, or recreation, and not available to the general public, for example a boarding house, college or fish processing dormitory.
- C. "Operator" means a person who furnishes, offers for rent or otherwise makes available guest accommodation for monetary consideration, whether acting directly or through and agent or employee.
- D. "Rent" or "Rents" means the amount charged to guests for the use of a room or rooms in a guest accommodation.

Section 3.16.020 Tax Levied.

There is a levied accommodation tax charged per night on rents charged to guests for transient use of a room or rooms in a guest accommodation. The tax imposed shall be shown on the billing statement to the guest as a separate and distinct item. The rate is a set amount that will be set and reviewed annually by non-code ordinance.

Section 3.16.030 **Responsibility for Payment – Collection and Remittance.**

- A. Each guest is obligated to pay the tax imposed by this chapter. The tax is due and payable at the time rent is paid, but in any event no later than when the guest ceases to occupy the rooms.
- B. Each operator of guest accommodations subject to taxation under this chapter shall collect the tax from the guests at the time of collection of rents and hold it in trust for the benefit of the city. The accommodations tax payment is due to the city quarterly (quarters ending 3/31; 6/30; 9/30;12/31) no later the 15th of the month following the reported quarter.

Section 3.16.040 **Penalties and Interest.**

- A. A person who fails to file a return or who fails to remit by the due date of the quarterly return all the taxes due to the city by that person shall pay a penalty of eight percent (8%) of the taxes due if not filed and eight percent (8%) of the delinquent amount if a return is filed. The penalties shall be imposed for each month or part of the month during which the delinquency or calendar quarter. The filing of an incomplete return shall be treated the same as filing no return.
- B. Interest at the rate of ten percent (10%) per annum shall be paid on all taxes due the city that are not received by the city as required under this chapter. Interest does not accrue on penalties.

Section 3.16.050 **Enforcement.**

- A. Violation of any of the requirements of the chapter is a misdemeanor. For convictions of this chapter, a fine of not to exceed one thousand dollars (\$1,000.00) may be imposed; except, for a subsequent conviction for violation of any provision of this chapter, whether similar to or different from the prior conviction, the maximum penalty that may be imposed is a fine of fifteen hundred dollars (\$1,500.00), if the subsequent conviction for violation that occurred within three (3) years after the conviction for prior violation.
- B. Each day upon which a violation of this chapter continues is a separate offense.
- C. The city may recover taxes, interest and civil penalties due in a civil action independent of or in addition to any criminal action filed.