

## TITLE 12. TAXES

### Chapter 12.2

#### HOTEL AND OCCUPANCY TAX

##### Sections:

|         |  |
|---------|--|
| 12.2.1  | Authority.   |
| 12.2.2  | Purpose.   |
| 12.2.3  | Scope.   |
| 12.2.4  | Definitions.   |
| 12.2.5  | Hotel and Occupancy Tax — Levy.                            |
| 12.2.6  | Hotel and Occupancy Tax — Exemptions.                      |
| 12.2.7  | Hotel and Occupancy Tax — Collection and Payment.          |
| 12.2.8  | Hotel and Occupancy Tax — Use of Tax Revenue.              |
| 12.2.9  | Hotel and Occupancy Tax — Audit.                           |
| 12.2.10 | Temporary Lodging and Space Rental Businesses — Permitted. |
| 12.2.11 | Short Title.   |
| 12.2.12 | Severability.  |

**12.2.1. Authority.** The Suquamish Tribal Council’s authority to adopt this law as codified in this chapter is derived from the Suquamish Tribe Constitution and in the inherent sovereignty of the Suquamish Tribe to regulate its own territory and activities thereon. (Res. 06-178, passed Nov. 6, 2006)

**12.2.2. Purpose.** The Suquamish Tribal Council finds that regulation of the ownership and operation of hotels, motels, resorts, lodges, meeting rooms and areas, and convention space businesses in Indian country is essential to the health, safety, welfare and economic security of the Suquamish Tribe and its members. The Tribal Council further finds that tax revenue from these types of businesses is essential for the Tribe’s ability to provide governmental services and to finance government operations, education, and economic development for the health, safety, welfare, and economic security of the Suquamish Tribe, its members, and those who work on, live on, and visit Indian country. Therefore, it is in the public interest, health, safety, welfare, and economic security of the people of the Suquamish Tribe, its employees, and the residents of and visitors to the Port Madison Indian Reservation that the Suquamish Tribal Council, in the exercise of its authority under the Suquamish Tribe Constitution, declare its purpose by the provisions of this chapter to regulate the ownership and operation of hotels, motels, resorts, lodges, meeting rooms and areas, and convention space businesses in Indian country and to impose, collect, and administer taxes on the rental and occupancy revenue of these businesses. (Res. 06-178, passed Nov. 6, 2006)

**12.2.3. Scope.** (a) Application. This chapter shall apply to the full extent of the sovereign jurisdiction of the Suquamish Tribe in Indian country.

(b) Compliance with this chapter is hereby made a condition of the use of any land or premises in Indian country.

(c) Deemed to Consent. Any person who resides; conducts business; engages in a business transaction; receives benefits from the Suquamish Tribal government, including police, fire, or emergency services; acts under tribal authority; or enters Indian country under the jurisdiction of the Suquamish Tribe shall be deemed thereby to have consented to the following:

(1) To be bound by the terms of this chapter;

(2) To the exercise of civil jurisdiction by the Suquamish Tribal Court over said person in legal actions arising pursuant to this chapter; and

(3) To detention, service of summons and process, and search and seizure, in conjunction with legal actions arising pursuant to this chapter. (Res. 06-178, passed Nov. 6, 2006)

**12.2.4. Definitions.** The following definitions apply throughout this chapter unless otherwise specified or the context clearly indicates otherwise:

(a) "Court" means the Suquamish Tribal Court and includes the Suquamish Tribal Court of Appeals.

(b) "Business" means and includes any entity owned or operated by an individual, company, agency, partnership, firm, joint venture, association, corporation, estate, trust, political entity, or other identifiable entity that is engaged in renting temporary lodging rooms, convention or meeting room space, or other indoor or outdoor space.

(c) "Essential government services" or "government services" means services such as tribal administration, public facilities, fire, police, public health, education, job services, sewer, water, environmental and land use, transportation, utility services, and economic development.

(d) "General fund" means the Suquamish Tribe general fund.

(e) "Indian country" consistent with the meaning given in 18 USC 1151 means:

(1) All land within the limits of the Port Madison Indian Reservation under the jurisdiction of the United States government, notwithstanding the issuance of any patent, and including rights-of-way running through the reservation; and

(2) All Indian allotments or other lands held in trust for a Suquamish tribal member or the Tribe, the Indian titles to which have not been extinguished, including rights-of-way running through the same.

(f) "Space rental charge" means the actual amount charged for the rental of any room or space (both indoor space and outdoor space) by a hotel, motel, resort, or lodge business before any applicable tax.

(g) "Port Madison Indian Reservation" or "reservation" means the area recognized as the Port Madison Indian Reservation by the United States Department of the Interior.

(h) "Tribal Council" means the Suquamish Tribal Council.

(i) "Tribal member" means an enrolled member of the Suquamish Tribe.

(j) "Tribe" or "tribal" means or refers to the Suquamish Tribe.

(k) "State and local use tax" mean the combined Washington State and unincorporated Kitsap County use tax. (Res. 06-178, passed Nov. 6, 2006; amended by Res. 2015-143, passed Jul. 20, 2015)

**12.2.5. Hotel and Occupancy Tax — Levy.** (a) Beginning August 1, 2015, the Tribe hereby imposes a tax on all space rental charges by any business within Indian country.

(b) There is levied and there shall be collected a tax on the space rental charge equal to one hundred percent (100%) of the state and local use tax.

(c) Should there be a future increase or decrease in the state and local use tax, the Tribal Hotel and Occupancy Tax shall increase or decrease by no less than one hundred percent (100%) of the increase or decrease in the state and local use tax. (Res. 06-178, passed Nov. 6, 2006; amended by Res. 2015-142, passed Jul. 20, 2015)

**12.2.6. Hotel and Occupancy Tax — Exemptions.** This chapter shall not apply to the following businesses or entities:

(a) A business owned and operated by a person or family engaged in the rental of a house or rooms within a house;

(b) Space rental for storage, mobile homes, or recreational vehicles;

(c) Suquamish tribal government or a Suquamish tribal agency's rental of any room, space, or area within Indian Country;

(d) Promotional gifts and vouchers that allow for free accommodations in Indian Country; and

(e) Groups or large parties that reserve hotel rooms, convention or meeting room space, or other space prior to the adoption date of this ordinance. (Res. 06-178, passed Nov. 6, 2006)

**12.2.7. Hotel and Occupancy Tax — Collection and Payment.** Every business engaged in the rental of temporary lodging rooms, convention or meeting room space, or outdoor areas in or on the property of a hotel, motel, resort, or lodge in Indian Country shall be responsible and liable for collecting the herein imposed hotel and occupancy tax, shall maintain accurate written records of all space rental charges and space rental charges received, and shall make payment of the tax imposed by this chapter to the Tribe's finance department. Payment to the finance department shall be made on a quarterly basis or as otherwise agreed by said department. In addition said entity shall make all space rental charge records available for inspection by the finance department staff and/or a third party auditor retained by the Tribe. Said revenue records shall be maintained and be available for inspection for at least three years. (Res. 06-178, passed Nov. 6, 2006)

**12.2.8. Hotel and Occupancy Tax — Use of Tax Revenue.** Tribal hotel and occupancy tax revenue may be used for any services, programs, or other governmental purposes or activities of the Suquamish Tribe. (Res. 06-178, passed Nov. 6, 2006)

**12.2.9. Hotel and Occupancy Tax — Audit.** The Tribe may retain a third-party independent auditor for the purposes of verifying compliance with this chapter. (Res. 06-178, passed Nov. 6, 2006)

**12.2.10. Temporary Lodging or Space Rental Businesses — Permitted.** In view of the economic impact on the Suquamish Tribe, only the Suquamish Tribe and its wholly owned enterprises and agencies may be permitted by the Tribal Council to own and/or operate a hotel, motel, resort, meeting or convention space rental, and/or lodge business within Indian country. (Res. 06-178, passed Nov. 6, 2006)

**12.2.11. Short Title.** This act shall be known and cited as the "Suquamish Hotel and Occupancy Tax Code." (Res. 06-178, passed Nov. 6, 2006)

**12.2.12. Severability.** If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be deemed to be affected. (Res. 06-178, passed Nov. 6, 2006)