
THE LODGING TAX

AND THE LODGING TAX ADVISORY COMMITTEE (LTAC)

About

The lodging tax, also referred to as the hotel-motel tax, is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities.

Lewis County collects lodging tax in unincorporated parts of the county. These funds can be used for activities, operations and expenditures designed to increase tourism. The Lodging Tax Advisory Committee (LTAC) advises the Board of County Commissioners (BOCC) on how to use this revenue.

How can Lodging Tax revenues be used?

Lodging tax revenues must be used for activities, operations and expenditures designed to increase tourism. Specifically, lodging taxes can be used for:

- Tourism marketing
- Marketing and operations of special events and festivals designed to attract tourists
- Operations and capital expenditures of tourism-related facilities owned or operated by a county, city or public facilities district
- Operations of tourism-related facilities owned or operated by nonprofit organizations
- **IMPORTANT NOTE:** Only governmental entities can use lodging taxes for capital projects.

What is included in 'tourism marketing' and 'operations'?

- Advertising, publicizing or distributing information to attract or welcome tourists
- Developing strategies to expand tourism
- Operating tourism promotion agencies
- Funding the marketing or operation of special events and festivals designed to attract tourists

Who decides how to spend Lodging Tax revenues?

A group of volunteers serves on the LTAC. The LTAC makes recommendations to the BOCC regarding which applications should be funded and by how much they should be funded.

In making recommendations, the LTAC members:

- Analyze the extent to which the proposal will accommodate activities for tourists or increase tourism, and
- Analyze the extent to which the proposal will affect the long-range stability of the special fund created for the lodging tax revenues
- Analyze the methods the organizations use to promote tourism in all of the unincorporated areas of Lewis County
- Analyze the ways in which the organizations collaborate with other tourism entities

LTAC members

The BOCC appoints individuals to fill vacancies on the committee. Lewis County's committee includes seven (7) members:

- One elected official of the county who serves as chair
- Three members associated with the lodging industry (businesses required to collect the tax)
- Three members involved in activities that could be funded by the tax

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