

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LEWIS COUNTY, WASHINGTON**

UPDATE SECTIONS 3.15.040(2) (TOURISM PROMOTION),) ORDINANCE 1374
3.45.040 (CHEMICAL DEPENDENCY / MENTAL HEALTH THERAPEUTIC)
COURT PROGRAM) AND 3.55.060 (NOXIOUS WEED CONTAINMENT)
REAL PROPERTY TAX) OF LEWIS COUNTY CODE)

WHEREAS, as allowed per RCW 67.28 and as outlined in Chapter 3.15 of Lewis County Code, Lewis County collects a Lodging Tax, which the Lewis County Board of County Commissioners (BOCC) established via Ordinance 1033 (June 10, 1974) and amended via Ordinances 1163B (April 21, 2003), 1163A (Feb. 22, 1999), 1163 (Nov. 23, 1998), 1157 (Feb. 17, 1998) and 1033A (Oct. 21, 1985); and

WHEREAS, as allowed per RCW 82.14 and as outlined under Chapter 3.45 of Lewis County Code, Lewis County collects a Sales and Use Tax for Chemical Dependency Treatment, Mental Health Treatment and Therapeutic Court Programs and Services, which the BOCC established via Ordinance 1224 (June 20, 2011); and

WHEREAS, as allowed per RCW 17.10 and as outlined under Chapter 3.55 of Lewis County Code, Lewis County collects a Noxious Weed Containment Real Property Tax, which the BOCC established via Ordinance 1295 (Oct. 22, 2018) and amended via Ordinances 1295A (March 11, 2019), 1313 (Dec. 16, 2019); and

WHEREAS, it appears to be in the public's best interest to update Sections 3.15.040, 3.45.040 and 3.55.060 of Lewis County Code, which limit what can be done with interest earned from the respective funds; and

NOW THEREFORE BE IT RESOLVED that the BOCC hereby updates Section 3.15.040(2), Section 3.45.040 and Section 3.55.060 of Lewis County Code to read as follows:

3.15.040 Establishment of tourism promotion fund and advisory committee.

(2) The taxes levied and collected for the tourism promotion fund shall be expended for the purposes of paying all or any part of the operation of tourist facilities, stadium facilities, convention center facilities, performing arts facilities and/or visual arts center facilities, and/or to pay for advertising, publicizing, or otherwise distributing information for the purpose of tourism promotion and encouraging tourist expansion or for any purpose authorized by Chapter 67.28 RCW. In addition, these funds shall be available for capital improvement projects that are limited to paying all or any part of the cost of

acquisition, construction, or maintenance of tourist facilities, stadium facilities, convention center facilities, performing arts center facilities, and/or visual arts 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 this chapter, so long as such facility be owned and operated by the county, either individually or jointly with another municipality or private party. Until withdrawn for use, the county may invest the moneys accumulated in such fund in interest-bearing securities in any manner authorized by law.

3.45.040 Establishment of a chemical dependency/mental health/therapeutic court program fund.

There is hereby created the chemical dependency treatment/mental health treatment/therapeutic courts program fund to be known as the CD-MH-TC sales tax fund. Monies collected pursuant to this chapter shall be deposited into this fund by the county treasurer. Until withdrawn for use, the county may invest the moneys accumulated in such fund in interest-bearing securities in any manner authorized by law.

3.55.060 Administration, distribution and delinquency.

All taxes collected from the assessment herein levied shall be deposited, along with all other funds that the weed control board is authorized to receive, into noxious weed control fund No. 1120. Until withdrawn for use, the county may invest the money accumulated in such fund in interest-bearing securities in any manner authorized by law. This fund shall only be used to support the activities of the Lewis County noxious weed control board.

(1) The taxes created by this chapter shall be imposed, enforced, distributed, and administered consistent with the rules and regulations imposed under Chapter 84.56 RCW now or as hereafter amended.

(2) The taxes imposed hereunder shall become due and payable by the parcel owner of record as of the taxation date of January 1st of each calendar year. If taxes are not so paid within the time frame as designated by the county treasurer, they shall thereafter bear interest at the applicable rate established by RCW 84.56.020, now or as hereafter amended, until the date of payment.

PASSED DURING OPEN SESSION this 24th day of March 2026, following a public hearing publicized in the newspaper of record on March 10, 2026.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

By: David Bailey, Chief Civil DPA

Lindsey R. Pollock, DVM, BOCC Chair

ATTEST:

Scott J. Brummer, Vice Chair

Rieva Lester, CMC, Clerk of the Board

Sean D. Swope, Commissioner