

City of Airway Heights

Lodging Tax Advisory Committee



Purpose

The objective of the City of Airway Heights Lodging Tax Advisory Committee (LTAC) is to support projects which encourage and promote tourism and cultural activities in Airway Heights. The source of funds comes from the City's share of the lodging tax that the City collects for overnight stays in establishments within the City.

The LTAC members are nominated by the Mayor of Airway Heights, and confirmed by City Council for terms not to exceed two (2) years. The committee will consist of five (5) members, of which two (2) members shall be representatives of businesses required to collect the tax; two (2) members shall be persons involved in activities authorized to be funded by the collected revenue; and one (1) member shall be an Airway Heights City council member.

The LTAC receives and reviews applications from people wishing to use the lodging tax revenue for "tourism promotion" purposes that benefit the City of Airway Heights. Each application will be reviewed by the LTAC for eligible activities, the effectiveness of its proposed project in meeting expected outcomes, need, and funding requirements. Upon completion of the review of the application and an oral presentation by the applicant the LTAC will recommend to City council projects to be funded and at what levels.

The application period for project funding consideration shall be open from February 1 – February 30, and October 1 – October 30. However at the request of the City council, or at the committee's own discretion, applications can be considered at other times of the year.

Definitions

Pursuant to RCW 67.28.1815 lodging tax funds may be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities. Municipalities may, under chapter [39.34](#) RCW, agree to the utilization of revenue from taxes imposed under this chapter for the purposes of funding a multi-jurisdictional tourism-related facility. The definitions below are per RCW 67.28.080.

"Tourism" means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs.

"Tourism promotion" means activities, operations, and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding the marketing of or the operation of special events and festivals designed to attract tourists.

"Tourism-related facility" means real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor that is: (a)(i) Owned by a public entity; (ii) owned by a nonprofit organization described under section 501(c)(3) of the federal internal revenue code of 1986, as amended; or (iii) owned by a nonprofit organization described under section 501(c)(6) of the federal internal revenue code of 1986, as amended, a business organization, destination marketing organization, main street organization, lodging association, or chamber of commerce and (b) used to support tourism, performing arts, or to accommodate tourist activities.

"Tourist" means a person who travels from a place of residence to a different town, city, county, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage, or culture

Use of the Lodging Tax Fund

The Airway Heights lodging tax fund will be the primary source of City funding for tourism-related promotions. The City does not make any multi-year commitments with the Lodging Tax Fund. Applicants are not limited or prohibited from making repeat annual requests of the same nature; however the applicant must apply annually during the open period for consideration.