

Joint Legislative Audit and Review Committee (JLARC)



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TO: Washington cities, counties, and towns using lodging tax revenues
FROM: Keenan Konopaski, Legislative Auditor *KK*
SUBJECT: 2015 Reporting Use of Lodging Tax Funds
DATE: NOVEMBER 10, 2015

This memo is being sent to you because you need to report 2015 lodging tax expenditures. The reporting site is now available to all Washington municipalities for data entry. Please recall that this reporting is required by state statute.

The Joint Legislative Audit and Review Committee (JLARC) staff are continuing to use a web-based system for Washington local governments to report lodging tax revenue expenditures during calendar year 2015 as required by RCW 67.28.1816. The 2015 system is different from the 2014 system.

The reporting system collects the same data as last year, but for 2015 reporting we are using a new system hosted on a Microsoft SharePoint site. The 2014 reporting website is not operational. A group of local governments have pre-tested the new reporting site and we feel the user experience will be similar to last year.

Access questions and issues are addressed below.

1. Who must report? All entities receiving lodging tax funds during 2015 must provide information to their respective local government on their use of these funds as required by RCW 67.28.1816. This includes local governments that directly use lodging tax funds for municipal purposes, such as municipal facilities or community events. Local governments will then, in turn, report this information to JLARC using the on-line system.

2. Establishing access to the reporting site: Local governments need a Microsoft account to access the SharePoint Online system to enter lodging tax expenditures for 2015. If you have an existing Microsoft account through your municipality (check with your IT department to see if you are "federated" and use Office 365), you may use that account to access the system. Otherwise, **you will need to create a free Microsoft account using your work email as the user name. Do not use a personal Microsoft account.** Please email JLARClodgingtax@leg.wa.gov for instructions for creating this account. Once you have a Microsoft account, please send an email to JLARC at

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JLARClodgingtax@leg.wa.gov with the subject header “Request for lodging tax system invitation.” This request email MUST come from the email account that is linked to the Microsoft account. A JLARC analyst will then send you an invitation to the site that hosts the reporting system.

3. Data entry: Once users have gained access to the site, they may begin entering data for specific lodging tax recipients at any time. To avoid last-minute problems, we encourage users to enter data as it becomes available, such as estimated tourism impacts from recipient applications or information from completed events and activities, rather than waiting until after December 31, 2015.

4. Data entry cutoff: Similar to last year, users will be able to enter and edit expenditure reports through March 15, 2016. After that date, JLARC staff will close the system to 2015 expenditure reporting and begin preparing the report on 2015 lodging tax expenditures.

5. Technical assistance: There are two areas where assistance may be needed. Please note that the site includes field descriptions. If users need additional assistance:

- a) Gaining access, entering/editing data: For basic questions on how to use the system, please send an e-mail to JLARC at JLARClodgingtax@leg.wa.gov with the subject header “Lodging tax system question.”
- b) Estimating attendance/entering “actual” attendance and traveler information: Local governments should work with the Association of Washington Cities (AWC) and the Washington State Association of Counties (WSAC) to identify resources to assist lodging tax recipients with determining attendance.

JLARC and association staff recognize that there are areas of complexity in reporting lodging tax use (e.g. determining traveler information, consortia, etc.). Staff will continue to work with cities, counties, and towns to determine preferred practices and communicate those practices.