

Request for Proposals: 2026 Lodging Tax Fund

Submission Deadline: August 1, 2025, 4:30 p.m.

Applications received after the deadline will not be considered. At its sole discretion, the Lodging Tax Advisory Committee may consider the application as an off-cycle request. The applicant is responsible for confirming timely delivery.

General Information:

Island County imposes a lodging tax assessed on the sale or charge made for furnishings of lodging according to RCW 67.28.180 and RCW 67.28.181. In accordance with the tax and Washington State Law, Lodging Tax Advisory Committees may also be established by various jurisdictions. The committees' purpose is to advise and recommend to the legislative authority of the city or county how excise taxes on lodging should be allocated to support tourism which in turn generates revenue.

According to State Statute funds awarded under this process may be used for the following:

1. Tourism marketing.
2. The marketing and operations of special events and festivals designed to attract tourists.
3. Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under 26 U.S.C Sec. 501(c)(3) and 26 U.S.C Sec. 501(c)(6) of the internal revenue code of 1986 amended.

Definitions included in state law which should be considered in any application requesting funding include:

1. **Tourism** means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs.
2. **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 marketing or the operation of special events and festivals designated to attract tourists.
3. **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.

Review Process:

The Lodging Tax Advisory Committee (LTAC) will review all complete applications, score them based on the information provided by the application, and rank the applications. LTAC will conduct a public meeting where each applicant will have the opportunity to present their application and answer questions. The LTAC will publicly deliberate on the applications and produce a final recommendation which will be forwarded to the Island County Board of Commissioners for final action.

Scoring amounts are listed with each question on your application. **Applications which do not receive an average minimum score of at least 50 points or who do not follow the submission instructions will not be eligible for funding.**

APPLICATION INFORMATION

Applications must be submitted no later than 4:30 p.m. on Friday, August 1, 2025. **Incomplete and/or late applications will not be considered. Applications not in the original PDF format will not be accepted. Applications may not be changed or amended by the applicant after the deadline for submission.**

Project Reporting Requirements: Award recipients are required, at the conclusion of the project or grant period to provide a report to Island County with the actual numbers related to attendance as listed in question 20 on the LTAC Grant Application. **The application requires the submittal of estimated attendance as listed in question 20 to be considered a complete application.**

RCW 67.28.1816 requires that local governments annually report information about expenditures of lodging tax revenue. The Joint Legislative Audit and Review Committee (JLARC) has established an online system to collect data about lodging tax expenditures as required by state law. **Failure to supply Island County with the actual attendance numbers required is considered a violation of the LTAC Grant contract and may impact the ability to receive future funding.**

Scoring Rubric

- Project Description – Maximum 10 points
- Scope of Work – Maximum 15 points
- Visitor Draw – Maximum 20 points
- County-wide benefit – Maximum 15 points
- Community Assets – Maximum 20 points
- Innovation – Maximum 5 points
- Should Season – Maximum 15 points
- Project Evaluation – Maximum 20 points
- Community Economic Impact – Maximum 30 points
- Regenerative Tourism – 5 points extra credit

Application Definitions:

Below is a list of terms and phrases which have specific meaning within this application. It may be helpful for you to review these as you prepare responses so that you have a better understanding of the reviewers' expectations.

Amenities/Natural Amenities are desirable or useful features of a building or place; i.e. shoreline, wooded areas, nature trails.

Capital Purchase is any item with 3+ years of life and costs over \$5,000.00.

Date-specific is an event or project which occurs over less than a month.

Operation of Tourism Related Facility means all tourism activities and services undertaken by Applicant for the purpose of the Project or Event, including services for the operation and management of the Facility, leisure facilities and activities, food and drink facilities and services, trading, access to cultural, historic or natural sites etc.

Project Budget is a written description of the complete budget for your project or event. It must include anticipated revenues, expenses, and any potential profit or loss.

County-wide benefit means including strategies within your proposal which will assist in attracting tourists to our County during times of the year other than for your project/event alone. It may include cross-promotion agreements with other projects/events, it may include active marketing of other projects/events at your project/event, it may include referring attendees directly to other tourist opportunities in the county, etc.

Shoulder Season is October through May and is emphasized to bring tourism in the off season.

Regenerative Tourism is a practice of sustainable traveling and discovering new destinations. The main goal of this tourism practice is to inspire visitors to impact the destination positively.

Project Management:

Successful applicants are required, as a condition of the funding award, to enter into a contract. The agreement may include, but not limited to, the specific amount of the award and what it may be used for, all reporting requirements associated with this funding, payment terms, and any and all other appropriate terms of the funding. Island County will be the contracting agent for all approved projects.

All funds awarded under this program will be available in the form of reimbursable grants. The funds will be available for reimbursement beginning January 1 and ending December 31 of the calendar year immediately following award notification. Any unexpended funds will be returned to the Lodging Tax accounts from where they came and made available for re- appropriation. All request for reimbursement shall be made to the Island County Commissioners Office at the following address or via email at biccsec@islandcountywa.gov :

Island County Commissioners

Attn: Lodging Tax Grant Funds Reimbursement 1 NE 7th St.

Coupeville, WA 98239

For specific information and requirements regarding the reimbursement process, please call (360) 679-7353

LODGING TAX FACILITIES GRANT PROGRAM

APPLICATION FOR 2026 FUNDING

1. Facility/Project Name: _____

2. Amount of Funding Requested from the Island County Lodging Tax
\$ _____

What percentage of your total budget does your request for county funds represent?
(Must be less than 75%) _____ %

3. Type of Facility or Activity to be Funded:

Tourism Event or Festival Grant

Tourism Facility Operations Grant

Tourism Facilities Capital Grant (Publicly owned facilities only)

Construction Improvement Renovation

4. Name and Mailing Address of Applicant (Organization):

Web site address: _____

Agency Tax ID Number: _____ UBI Number: _____

Form of Organization (Non-profit, etc.): _____

5. Contact Person

Name: _____

Telephone: _____ Fax: _____

E-mail address: _____

Location of Proposed Event or Activities:

Successful proposals will show strategies to create and lengthen overnight stays, in line with the goals and definitions set forth in RCW

**Important: In 2013, the Washington Legislature added a provision to the Lodging Tax Statute (RCW 67.28) which requires: Applicants applying for use of revenues in this chapter must provide 'estimates of how any moneys received will result in increases in the number of people traveling for business or pleasure on a trip:*

Away from their place of residence or business and staying overnight in paid accommodations.

To a place fifty miles or more one way from their place of residence or business for the day or staying overnight; or

From another country or state outside of their place of residence or their business.

6. Tell us about your Organization/Group's mission and activities (1000 character limit)

7. PROJECT DESCRIPTION (3000 character limit) Describe how the County 2% funds will be used and briefly how they align with the LTAC program's priorities (max 10 points)

8. SCOPE OF WORK (2000 character limit) Describe the duration and dates of the event, activity, or program. For publically owned tourism facilities, describe capital improvements proposed. The involvement or the use of other local businesses and organizations. (max 15 points) (**EXHIBIT A**)

9. Visitor draw (1500 character limit) Demonstrate how visitors will be drawn from over 50 miles away (max 20 points)

10. County-wide benefit (2000 character limit) Describe if there is broad tourism benefit, indicate if the benefit is to all of Island County, all of Whidbey Island, or all of Camano Island? (max 15 points)

11. Community Assets (2000 character limit) Does your project distinguish and promote the unique aspects of Island County? Do aspects include items such as historical, cultural or natural amenities? (max 20 points)

12. Innovative and Shoulder Season Focus (2500 total character limit)

- a. Innovation: Does the project represent a new or unusual approach to furthering the goals of tourism? (max 5 points)
- b. Shoulder Season (October to May): Does the project increase tourism during the shoulder season? What percentage of measurable project outcomes occur during shoulder season? (max 15 points)

13. Project evaluation (2500 character limit) Describe performance measures, surveys or other tools your organization will use that will serve to provide the attendance data for reporting purposes and increases in overnight stays. (max 20 points):

14. Community Economic Impact (3000 character limit) Describe the anticipated measurable economic value of the project. Describe the specific and comprehensive strategies to leverage the 2% funds to benefit our local economy. (max 30 points)

15. Regenerative Tourism (1500 character limit) Does your project promote the regenerative tourism within Island County? How does your project prevent or reduce detrimental impact of human activity in Island County? (5 points extra credit)

EXHIBIT B

16. FACILITY BUDGET

Please detail the budget for your project in the table below or attach your project budget. Please indicate specifically how county grant funds will be spent, including the types of advertising and promotional materials, the vendors utilized, and the locations/venues where the advertising will be displayed.

BUDGET SHEET

Project Name: _____

Budget Line Item	Organization Contribution	County LTAC Contribution	Total Budget
1.	\$	\$	\$
2.	\$	\$	\$
3.	\$	\$	\$
4.	\$	\$	\$
5.	\$	\$	\$
6.	\$	\$	\$
7.	\$	\$	\$
8.	\$	\$	\$
9.	\$	\$	\$
10.	\$	\$	\$
11.	\$	\$	\$
12.	\$	\$	\$
TOTAL	\$	\$	\$

17. CASH FLOW REQUIREMENTS

If funding is for an event, rather than continuing operations, please indicate, month by month, when you anticipate applying for fund reimbursement. (**Show only county funding on this worksheet.**)

MONTH	FUNDS NEEDED
JANUARY	
FEBRUARY	
MARCH	
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	

18. TIMELINE

Use the chart below to break out your project into its major steps, showing when each will be accomplished and specifying the responsible party. (Not required for general operating grants.)

MONTH	TASK ITEM and RESPONSIBLE PARTY
JANUARY	
FEBRUARY	
MARCH	
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	

19. REQUIRED ATTACHMENTS

Please attach the following information to your application.

NON-PROFITS (Items A and B only if organization has not previously provided them.)

- A. Copy of state certificate of non-profit incorporation and/or federal copy of 501 (c) (3), (4), or (6) letter
- B. Copy of articles of incorporation
- C. Copy of most recent proposed and approved budget of the organization
- D. Copy of meeting minutes showing official approval of project and authorization of application OR a signed resolution of the board of directors authorizing the application
- E. List of members of the board of directors
- F. Number of estimated volunteers and volunteer hours for the proposed event(s)

PUBLIC AGENCIES

- A. Copy of meeting minutes approving the project and authorization of application OR a letter/resolution indicating official approval of project and application
- B. Copy of most recent proposed and approved budgets of the organizations involved

COOPERATIVE PROJECTS

- A. Benefits of cooperative approach
- B. List of co-sponsors by title and type
- C. Project responsibilities for each individual co-sponsor
- D. Copy of most recent proposed and approved budget

20. State mandated reporting: Award recipients are required, at the conclusion of the project or grant period to provide a report to Island County with the actual numbers to items a thru f below. RCW 67.28.1816 requires that local governments annually report information about expenditures of lodging tax revenue. The Joint Legislative Audit and Review Committee (JLARC) has established an online system to collect data about lodging tax expenditures as required by state law.

Please complete items a thru f below:

- a. Anticipated overall attendance: _____
- b. Anticipated number of attendees who will travel from out of County to attend: _____
- c. Of those travelling from out of County, how many do you anticipate will travel from another state or country? _____
- d. Anticipated number of attendees who will stay overnight: _____
- e. The estimated number of overnight stays generated at commercial lodging establishments (paid lodging nights): _____
- f. The estimated number of attendees who will stay overnight in unpaid lodging, ie: with family or friends: _____

21. SUBMISSION

DEADLINE: August 1, 2025 4:30 p.m.

Applications received after the deadline will not be considered at this time. At its sole discretion, the Lodging Tax Advisory Committee may consider the application as an off-cycle request. The applicant is responsible for confirming timely delivery.

Applications must be delivered to:

Email Delivery	Hand Delivery	Mail Delivery
To: biccsec@islandcountywa.gov	Island County Commissioner's Office 1 NE 7 th Street RM 214 Coupeville, WA 98239	Board of Island County Commissioners Attn: LTAC Grants 1 NE 7th Street Coupeville, WA 98239