

CITY OF LYNDEN

EXECUTIVE SUMMARY



Meeting Date:		February 2, 2026	
Name of Agenda Item:		ORD-26-1726 – Rescind ORD-26-1725 and replace – Admission Tax	
Section of Agenda:		New Business	
Department:		Finance	
Council Committee Review		Legal Review	
<input type="checkbox"/> Community Development <input type="checkbox"/> Public Safety <input type="checkbox"/> Finance <input type="checkbox"/> Public Works <input type="checkbox"/> Parks <input type="checkbox"/> Other: _____		<input type="checkbox"/> Yes - Reviewed <input checked="" type="checkbox"/> No - Not Reviewed <input type="checkbox"/> Review Not Required	
Attachments			
ORD-26-1726			
Fiscal Impact			
Amount: \$ 100,000 (estimated for 2027)		Included in the 2026 Budget? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Source/Fund: 001			
Comments:			
Summary Statement			
<p>On January 20, 2026, Council approved ORD-26-1725 amending the Lynden Municipal Code and creating an Admission Tax effective April 1st, 2026. Following this meeting, additional consideration was given to the time of planning for the tax to be implemented and Administration requested an Ordinance be placed on the agenda to repeal the Ordinance and set a new ordinance with a new effective date.</p> <p>ORD-26-1726 repeals ORD-26-1725 and replaces it, restating the LMC Chapter 3.29. Although the LMC sections are re-stated, there are no changes to the wording.</p> <p>The noted revision is in Section C of ORD-26-1725 which indicates an April 1st 2026 effective date, which has been updated in Section D of ORD-26-1726 to September 1st, 2026 to allow for additional implementation time for taxpayers.</p>			
Recommended Action			
<p>For Council Consideration and discussion. Should Council choose to move forward, make a motion to approve ORD-26-1726 repealing ORD-26-1725 and replacing with a new ordinance to create an Admissions tax effective September 1st 2026 and authorize the Mayor's signature.</p>			