

**CHAPTER 185**  
**Transient Lodging Tax**

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**CROSS REFERENCES**

Authority to levy - see Ohio R.C. 5739.08, 5739.09

**185.01 INTENT.**

It is the intent of this chapter to levy an excise tax of three percent (3%) on transactions by which lodging by a hotel is or is to be furnished to transient guests, as authorized and permitted by the Ohio Revised Code. Accordingly, this chapter shall be construed to effectuate that purpose and to be consistent with any requirement of law, compliance with which is a prerequisite to the validity of the tax intended to be levied.

(Ord. 174-2004. Passed 9-13-04.)

**185.02 PURPOSE.**

There shall be levied an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests of three percent (3%) of the amount paid or to be paid by the transient guests for the lodging for the purpose of providing revenue with which to help meet the fiscal needs of the City.

(Ord. 174-2004. Passed 9-13-04.)

**185.03 DEFINITIONS.**

As used in this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

- (a) "Administrator" means the City Treasurer or his designee.
- (b) "Hotel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for consideration to guests, in which two or more rooms are used for the accommodation of guests, whether the rooms are in one or several structures.

- (c) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty days.
- (d) "Vendor" means the person who is the owner or operator of the hotel and who furnishes the lodging.  
(Ord. 174-2004. Passed 9-13-04.)

#### **185.04 APPLICATION OF TAX.**

The tax shall be known as the transient guest tax. It applies and is collectible at the time the lodging is furnished, regardless of the time when the price is paid. The tax does not apply to lodging furnished to the State or any of its political subdivisions. For the purpose of the proper administration of this chapter and to prevent the evasion of the tax, it is presumed that all lodging furnished by hotels in the City to transient guests is subject to the tax until the contrary is established.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.05 TAX COLLECTION; EXEMPTIONS.**

(a) The transient guest tax imposed by this chapter shall be paid by the transient guest to the vendor, and each vendor shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging. The tax required to be collected under this chapter shall be deemed to be held in trust by the vendor until paid to the Administrator, as provided in Section 185.08. If for any reason the tax due is not paid to the vendor, the Administrator may require that the tax be paid directly to the Administrator.

(b) No exemption shall be granted except on a claim therefor made at the time rent is collected and under penalty of perjury on a form prescribed by the Administrator.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.06 RECORDS.**

The transient lodging tax shall be stated and charged separately from the charge for the lodging and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and on every evidence of occupancy issued or delivered by the vendor.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.07 LIMITATIONS ON TAX REDUCTIONS.**

No vendor shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the vendor, or that it will not be added to the amount charged for the lodging, or that, if added, any part will be refunded, except in the manner provided in this chapter.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.08 RETURNS REQUIRED.**

(a) Each vendor shall, on or before the last day of each quarter of the calendar year, make and file a return for the preceding quarter, on forms prescribed by the Administrator, showing the receipts from furnishing lodging, the amount of tax due from the vendor to the City for the period covered by the return, and any other information the Administrator deems necessary for the proper administration of this chapter. The Administrator may extend the time for making and filing returns. Returns shall be filed by delivering or mailing them to the Administrator, together with payment of the full amount of tax shown to be due thereon.

(b) The Administrator may authorize vendors whose tax liability is not such as to merit quarterly returns, as determined by the Administrator on the basis of administrative costs of the City, to make and file returns at less frequent intervals. This authorization shall be in writing and shall indicate the intervals at which returns are to be filed.

(c) All claims for exemption from tax filed by transient guests with the vendor during the reporting period shall be filed with the return.

(d) All returns and payments submitted by each vendor shall be treated as confidential by the Administrator and shall not be released by him except on order of a court of competent jurisdiction or to an officer or agent of the United States, the State, the County or the City, for official use only.

(e) The Administrator, if he deems it necessary in order to ensure the payment of the tax imposed by this chapter, may require returns and payments to be made for other than quarterly periods. The returns shall be signed by the vendor or his authorized agent.  
(Ord. 174-2004. Passed 9-13-04.)

#### **185.09 REFUNDS.**

The Administrator shall refund or grant credits to vendors for the amount of taxes paid illegally or erroneously or paid on any illegal or erroneous assessment where the vendor had not reimbursed himself from the transient guest. A transient guest may obtain a refund or credit for the amount of taxes paid illegally or erroneously, but only when the tax was paid by the transient guest directly to the Administrator. No refund shall be paid unless the claimant establishes his right thereto by written records showing entitlement and makes a claim in writing on forms furnished by the Administrator, stating under penalty of perjury the specific grounds on which the claim is founded. The claim shall be filed with the Administrator within three years of the date of payment.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.10 FAILURE TO COLLECT AND REPORT TAX.**

If any vendor fails or refuses to collect the transient guest tax or to file a return to make a remittance of the tax or any portion thereof, as required by this chapter, the Administrator shall proceed in the manner he may deem best to obtain information on which to base the assessment of any tax imposed by this chapter and payable by any vendor who has filed or refused to collect the tax, or to file a return and to make a remittance of the proper amount thereof. The Administrator shall proceed to determine and assess against the vendor the tax and penalty provided for in this chapter.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.11 HEARINGS.**

(a) In case a determination as provided for in Section 185.10 is made, the Administrator shall give notice of the amount so assessed by serving it personally or by registered or certified mail. The vendor may within ten days after the serving or mailing of the notice, make application in writing to the Administrator for a hearing on the amount assessed. If application by the vendor is not made within the time prescribed, the tax and penalty determined by the Administrator shall become final and conclusive and immediately due and payable.

(b) If the application is made, the Administrator shall give not less than five days' written notice in the manner prescribed in this section to the vendor to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for the tax and penalty. At this hearing, the vendor may appear and offer evidence why the specified tax and penalty should not be so fixed. After the hearing, the Administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this section of the determination and the amount of the tax and penalty. The amount determined to be due shall be payable after fifteen days.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.12 APPEALS.**

Appeals from any ruling or determination of the Administrator with respect to the amount of the tax and penalty shall be made as provided by law.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.13 ACTIONS TO COLLECT.**

Any tax required to be paid by a transient guest under the provisions of this chapter shall be deemed a debt owed by the transient guest to the City. Any tax collected by a vendor which has not been paid to the City shall be deemed a debt owed by the vendor to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of the amount.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.14 ALLOCATION OF FUNDS.**

The funds collected under this chapter are designated for and deposited to the General Fund of the City.

(Ord. 174-2004. Passed 9-13-04.)

#### **185.99 PENALTY.**

(a) Any vendor who fails to remit any tax imposed by this chapter within the time required shall pay a penalty equal to six percent (6%) per month of the amount of the tax in addition to the tax.

(b) Any person, firm or corporation violating any provision of this chapter shall be guilty of a misdemeanor of the fourth degree on a first offense; on each subsequent offense, such person or entity shall be guilty of a misdemeanor of the first degree.

(Ord. 174-2004. Passed 9-13-04.)