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TABLE S-4
No. 45 (2012)
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LODGING TAX: Amounts Collected by Local Governments, Calendar Year 2010

The Ohio Revised Code permits local governments to levy a tax on lodging furnished to transient guests by hotels and motels within that local jurisdiction. Municipalities or townships may levy a lodging tax of up to 3.0 percent, plus an additional tax of up to 3.0 percent if they are not located (wholly or partly) in a county that has not levied a lodging tax. Counties may levy a lodging tax of up to 3.0 percent, but may not levy such a tax in any municipality or township that has already levied the additional lodging tax.

In addition, Ohio law permitted the enactment of several special lodging tax levies to fund designated purposes or projects (see Lodging Tax chapter in "A Brief Summary of State and Local Taxes in Ohio" for more information on special levies).

The maximum combined tax rate permitted in most locations is 6.00 percent. However, due to the enactment of special lodging taxes, in some counties the maximum combined tax rate exceeds 6.00 percent. These counties and the highest combined tax rates (as of December 31, 2010) are: Ashtabula (8.00%), Cuyahoga (9.50%), Fairfield (7.50%), Franklin (10.00%), Guernsey (9.00%), Hamilton (10.50%), Lucas (13.00%), Muskingum (10.00%), Ross (7.25%), Summit (8.50%), Trumbull (7.00%).

For most municipalities and townships, revenue from the lodging tax goes to the general revenue fund. However, for municipalities or townships that levy the additional tax of up to 3.0 percent, at least 50 percent of the revenues from the additional tax are provided to the county for a convention and visitor's bureau operating within the county and the remainder goes to the municipal or township general fund. To those municipalities and townships within the county that do not levy a lodging tax, counties are required to return a uniform percentage (not to exceed 33 1/3 percent) of the revenue from the county lodging tax generated within such municipalities or townships. The remainder of the revenue is deposited in a separate fund to be used for county convention and visitors' bureau expenses.

Including the 26 localities that did not report calendar year 2010 lodging tax data, 65 counties, 136 townships and 187 municipalities (143 cities and 44 villages) are shown in this table as having a lodging tax; a total of 388 localities. Of the lodging taxes reported, 80 percent were levied at a 3.00 percent rate.

Incorporating prior year's data for those localities that did not respond and for jurisdictions that produced revenue, lodging tax collections for calendar year 2010 ranged from $109 in Madison Township (Vinton County) to $14,837,814 for the Franklin County CFA. It is estimated that the statewide total was $124,366,373; up 5.0 percent from calendar year 2009. Forty-four localities with a lodging tax (or 11.3% of taxes currently in effect) reported no revenue for calendar year 2010.

LODGING TAX:
Amounts Collected by Local Governments, Calendar Year 2010

County	Local Government Jurisdiction (1)	2010 Collections: By Tax District	2010 Collections: Total Within Each County	Tax Rate
Statewide Total		$124,366,373	$124,366,373	
Adams	(a) Adams County	$34,785	$34,785	3.00%
Allen	(a) Allen County	$419,071	$842,781	3.00%
Allen	(c) Delphos	$18,053		3.00%
Allen	(c) Lima	$151,880		3.00%
Allen	(d) Bluffton	$21,143		3.00%
Allen	(t) American	$4,499		3.00%
Allen	(t) Bath	$47,207		3.00%
Allen	(t) Perry	$180,929		3.00%
Ashland	(a) Ashland County	$191,563	$394,751	3.00%
Ashland	(c) Ashland	$5,248		3.00%
Ashland	(d) Loudonville	$22,927		3.00%
Ashland	(t) Green	$44,533		3.00%
Ashland	(t) Hanover	$29,462		3.00%
Ashland	(t) Montgomery	$101,018 NR		3.00%
Ashtabula	(a) Ashtabula County	$610,128	$926,364	5.00% (2)
Ashtabula	(c) Conneaut	$18,630		2.00%
Ashtabula	(d) Geneva-on-the-Lake	$126,899		3.00%
Ashtabula	(t) Austinburg	$46,395 NR		3.00%
Ashtabula	(t) Harpersfield	$16,644		3.00%
Ashtabula	(t) Saybrook	$107,668		3.00%
Athens	(a) Athens County	$291,912	$572,975	3.00%
Athens	(c) Athens	$272,149		3.00%
Athens	(c) Nelsonville	$8,914		3.00%
Auglaize	(a) Auglaize County	$70,511	$70,511	3.00%
Belmont	(a) Belmont County	$212,071	$564,474	3.00%
Belmont	(t) Richland	$351,763		3.00%
Belmont	(t) Union	$640 NR		3.00%
Brown	(a) Brown County	$4,153	$56,871	3.00%
Brown	(d) Aberdeen	$6,134		2.00%
Brown	(d) Mount Orab	$46,584		6.00%
Butler	(a) Butler County	$906,846	$2,471,900	3.00%
Butler	(c) Fairfield	$122,067		3.00%
Butler	(c) Hamilton	$121,552		6.00%
Butler	(c) Middletown	$208,421 NR		3.00%
Butler	(c) Oxford	$327,296		6.00%
Butler	(d) Monroe	$57,316		3.00%
Butler	(t) Liberty	$0 (3)		3.00%
Butler	(t) Oxford	$405		2.00%
Butler	(t) West Chester	$727,997		3.00%
Carroll	(a) Carroll County	$62,500	$121,104	3.00%
Carroll	(d) Carrollton	$14,972		3.00%
Carroll	(t) Monroe	$43,632		3.00%
Champaign	(a) Champaign County	$20,573	$21,668	3.00%
Champaign	(d) North Lewisburg	$0 NR (3)		3.00%
Champaign	(t) Urbana	$1,095		3.00%

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate
Clark	(c) Springfield	$562,708		$657,392	6.00%
Clark	(t) Moorefield	$17,403			6.00%
Clark	(t) Springfield	$77,281			6.00%
Clermont	(a) Clermont County	$468,119		$929,684	3.00%
Clermont	(c) Milford	$93,050			3.00%
Clermont	(t) Batavia	$12,126			3.00%
Clermont	(t) Miami	$47,807			3.00%
Clermont	(t) Union	$308,582			3.00%
Clinton	(a) Clinton County	$189,300 NR		$333,558	3.00%
Clinton	(c) Wilmington	$80,109			3.00%
Clinton	(t) Chester	$0	(3)		3.00%
Clinton	(t) Liberty	$56,518			3.00%
Clinton	(t) Vernon	$7,631			3.00%
Columbiana	(c) East Liverpool	$24,668		$123,560	3.00%
Columbiana	(c) Salem	$0	(3)		6.00%
Columbiana	(d) Lisbon	$19,606			3.00%
Columbiana	(t) Elkrun	$20,807			3.00%
Columbiana	(t) St. Clair	$58,479			6.00%
Coshocton	(a) Coshocton County	$69,348		$133,699	3.00%
Coshocton	(c) Coshocton	$64,351			3.00%
Coshocton	(t) Pike	$0 NR	(3)		3.00%
Crawford	(c) Bucyrus	$34,640		$42,111	3.00%
Crawford	(c) Galion	$7,471			6.00%
Crawford	(t) Holmes	$0 NR	(3)		3.00%
Cuyahoga	(a) Cuyahoga County	$11,976,180		$19,652,359	4.50% (4)
Cuyahoga	(c) Beachwood	$672,754			3.00%
Cuyahoga	(c) Bedford Heights	$0	(3)		3.00%
Cuyahoga	(c) Broadview Heights	$3,333			3.00%
Cuyahoga	(c) Brook Park	$119,229			3.00%
Cuyahoga	(c) Brooklyn	$58,424			3.00%
Cuyahoga	(c) Cleveland	$3,784,685			3.00%
Cuyahoga	(c) East Cleveland	$2,572			$5 per unit
Cuyahoga	(c) Euclid	$5,929			5.00%
Cuyahoga	(c) Fairview Park	$0	(3)		3.00%
Cuyahoga	(c) Garfield Heights	$6,967			3.00%
Cuyahoga	(c) Independence	$975,307			3.00%
Cuyahoga	(c) Lyndhurst	$0	(3)		3.00%
Cuyahoga	(c) Mayfield Heights	$85,746			3.00%
Cuyahoga	(c) Middleburg Heights	$450,576			3.00%
Cuyahoga	(c) North Olmsted	$251,803			3.00%
Cuyahoga	(c) Parma Heights	$0 NR	(3)		3.00%
Cuyahoga	(c) Rocky River	$0	(3)		3.00%
Cuyahoga	(c) Solon	$222,450			3.00%
Cuyahoga	(c) Strongsville	$161,685			3.00%
Cuyahoga	(c) Warrensville Heights	$6,682			3.00%
Cuyahoga	(c) Westlake	$406,030			3.00%
Cuyahoga	(d) Mayfield	$153,295			3.00%
Cuyahoga	(d) Oakwood	$36,020			3.00%
Cuyahoga	(d) Orange	$272,692			3.00%
Darke	(a) Darke County	$66,684		$135,715	3.00%
Darke	(c) Greenville	$58,636			3.00%
Darke	(d) Versailles	$10,395			3.00%
Defiance	(c) Defiance	$185,014		$185,014	6.00%
Delaware	(a) Delaware County	$159,016		$320,367	3.00%
Delaware	(c) Delaware	$55,305			3.00%
Delaware	(t) Berkshire	$76,092			3.00%
Delaware	(t) Liberty	$0	(3)		6.00%

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate	
Delaware	(t) Orange	$29,954			3.00%	
Erie	(a) Erie County	$2,146,533		$5,362,768	2.00%	
Erie	(c) Huron	$15,262			3.00%	
Erie	(c) Sandusky	$1,071,098			3.00%	
Erie	(c) Vermilion	$1,777			3.00%	
Erie	(t) Groton	$0	(3)		3.00%	
Erie	(t) Huron	$1,344,878			3.00%	
Erie	(t) Margaretta	$5,861			3.00%	
Erie	(t) Milan	$118,316			3.00%	
Erie	(t) Perkins	$613,866			3.00%	
Erie	(t) Vermilion	$45,175			3.00%	
Fairfield	(a) Fairfield County	$344,245		$554,671	4.50%	(5)
Fairfield	(c) Lancaster	$111,998			3.00%	
Fairfield	(c) Pickerington	$98,427			3.00%	
Fairfield	(t) Violet	$0 NR	(3)		3.00%	
Fayette	(a) Fayette County CFA	$97,252		$141,988	3.00%	
Fayette	(c) Washington Courthouse	$10,246			3.00%	
Fayette	(d) Jeffersonville	$4,818			3.00%	
Fayette	(d) Octa	$26,697			3.00%	
Fayette	(t) Jefferson	$2,976			3.00%	
Fayette	(t) Union	$0 NR	(3)		3.00%	
Franklin	(a) Franklin County CFA	$14,837,814		$32,780,484	4.90%	(6)
Franklin	(c) Columbus	$13,781,470			5.10%	
Franklin	(c) Dublin	$2,042,054			6.00%	
Franklin	(c) Gahanna	$362,957			6.00%	
Franklin	(c) Grandview Heights	$38,824			6.00%	
Franklin	(c) Grove City	$857,933			6.00%	
Franklin	(c) Hilliard	$280,362			6.00%	
Franklin	(c) Reynoldsburg	$177,708			6.00%	
Franklin	(c) Upper Arlington	$0	(3)		6.00%	
Franklin	(c) Westerville	$24,367			6.00%	
Franklin	(c) Whitehall	$83,827			6.00%	
Franklin	(c) Worthington	$167,732			6.00%	
Franklin	(d) Canal Winchester	$50,196			6.00%	
Franklin	(d) Groveport	$750			4.00%	
Franklin	(d) New Albany	$0	(3)		6.00%	
Franklin	(d) Obetz	$39,937			3.00%	
Franklin	(t) Franklin	$6,082			3.00%	
Franklin	(t) Prairie	$28,470			3.00%	
Fulton	(t) Dover	$61,098		$61,098	3.00%	
Fulton	(t) Pike	$0	(3)		3.00%	
Gallia	(a) Gallia County	$142,995		$227,924	3.00%	
Gallia	(c) Gallipolis	$84,929			3.00%	
Geauga	(a) Geauga County	$53,952		$84,402	3.00%	
Geauga	(t) Newbury	$30,451			3.00%	
Greene	(a) Greene County	$832,800		$1,548,518	3.00%	
Greene	(c) Beavercreek	$295,337			3.00%	
Greene	(c) Fairborn	$375,184			3.00%	
Greene	(c) Xenia	$38,016			3.00%	
Greene	(t) Beavercreek	$7,180			3.00%	
Guernsey	(a) Guernsey County	$594,750		$692,866	6.00%	(7)
Guernsey	(t) Jefferson	$93,341			3.00%	
Guernsey	(t) Wills	$4,776			3.00%	
Hamilton	(a) Hamilton County	$10,475,985		$15,835,969	6.50%	(8)
Hamilton	(c) Blue Ash	$883,724			3.00%	
Hamilton	(c) Cincinnati	$3,210,978			4.00%	
Hamilton	(c) Forest Park	$73,604			3.00%	

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate
Hamilton	(c) Harrison	$52,134			3.00%
Hamilton	(c) Sharonville	$954,965			3.00%
Hamilton	(c) Springdale	$85,584			3.00%
Hamilton	(d) Lockland	$0	(3)		3.00%
Hamilton	(t) Green	$40,663			2.00%
Hamilton	(t) Symmes	$58,332			3.00%
Hancock	(a) Hancock County	$414,436		$801,383	3.00%
Hancock	(c) Findlay	$386,947			3.00%
Hancock	(t) Allen	$0	(3)		3.00%
Hardin	(a) Hardin County	$25,871		$51,020	3.00%
Hardin	(c) Kenton	$9,635			3.00%
Hardin	(d) Ada	$15,514			3.00%
Harrison	(a) Harrison County	$5,333	NR	$5,333	3.00%
Henry	(c) Napoleon	$76,540		$76,540	6.00%
Highland	(a) Highland County	$26,421		$52,794	3.00%
Highland	(c) Hillsboro	$26,373			4.00%
Hocking	(a) Hocking County	$589,096		$1,114,402	3.00%
Hocking	(c) Logan	$18,124			1.50%
Hocking	(t) Benton	$120,808			3.00%
Hocking	(t) Falls	$150,797			3.00%
Hocking	(t) Good Hope	$23,175			3.00%
Hocking	(t) Green	$11,670			3.00%
Hocking	(t) Laurel	$119,294			3.00%
Hocking	(t) Marion	$35,390			3.00%
Hocking	(t) Perry	$34,674			3.00%
Hocking	(t) Salt Creek	$11,372			3.00%
Holmes	(a) Holmes County	$419,875		$796,411	3.00%
Holmes	(d) Millersburg	$42,022			3.00%
Holmes	(t) Berlin	$238,785			3.00%
Holmes	(t) Clark	$15,333			3.00%
Holmes	(t) Paint	$13,268			3.00%
Holmes	(t) Walnut Creek	$67,128			3.00%
Huron	(c) Bellevue	$10,961	NR	$16,793	3.00%
Huron	(c) Willard	$5,832			1.00%
Jackson	(c) Jackson	$128,876		$128,876	6.00%
Jefferson	(c) Steubenville	$177,570		$177,570	6.00%
Jefferson	(d) Wintersville	$0	(3)		1.00%
Knox	(a) Knox County	$125,577		$208,296	3.00%
Knox	(c) Mount Vernon	$82,720			3.00%
Lake	(a) Lake County	$658,584		$1,386,552	3.00%
Lake	(c) Eastlake	$101,436			3.00%
Lake	(c) Kirtland	$0	NR (3)		3.00%
Lake	(c) Mentor	$296,223			3.00%
Lake	(c) Wickliffe	$45,080			3.00%
Lake	(c) Willoughby	$185,930			3.00%
Lake	(d) Madison	$767			3.00%
Lake	(t) Concord	$98,532			3.00%
Lake	(t) Leroy	$0	(3)		3.00%
Lawrence	(a) Lawrence County	$127,236		$147,094	6.00%
Lawrence	(t) Fayette	$9,746			3.00%
Lawrence	(t) Perry	$10,113			1.00%
Licking	(a) Licking County	$392,631		$597,721	3.00%
Licking	(c) Heath	$105,719			3.00%
Licking	(c) Newark	$86,108			3.00%
Licking	(d) Buckeye Lake	$13,263			3.00%
Logan	(a) Logan County	$43,239		$87,024	3.00%
Logan	(c) Bellefontaine	$43,785			3.00%

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate	
Lorain	(a) Lorain County	$370,631		$735,745	3.00%	
Lorain	(c) Amherst	$45,711			3.00%	
Lorain	(c) Avon	$53,772			3.00%	
Lorain	(c) Elyria	$200,930			3.00%	
Lorain	(c) North Ridgeville	$18,255			3.00%	
Lorain	(c) Oberlin	$46,447			3.00%	
Lorain	(d) Sheffield	$0	(3)		3.00%	
Lucas	(a) Lucas County	$4,542,316		$5,468,825	10.00%	(9)
Lucas	(c) Maumee	$587,832			3.00%	
Lucas	(c) Sylvania	$0	(3)		3.00%	
Lucas	(t) Jerusalem	$99,230			3.00%	
Lucas	(t) Monclova	$40,674	NR		3.00%	
Lucas	(t) Springfield	$198,772			3.00%	
Lucas	(t) Swanton	$0	(3)		3.00%	
Madison	(a) Madison County CFA	$21,220		$101,502	3.00%	
Madison	(d) Plain City	$0	(3)		3.00%	
Madison	(t) Deercreek	$79,921			6.00%	
Madison	(t) Pleasant	$360	NR		3.00%	
Mahoning	(a) Mahoning County	$779,644		$1,439,525	3.00%	
Mahoning	(d) Sebring	$2,684			3.00%	
Mahoning	(t) Austintown	$248,915			3.00%	
Mahoning	(t) Beaver	$87,820			3.00%	
Mahoning	(t) Boardman	$268,795			3.00%	
Mahoning	(t) Canfield	$51,667			3.00%	
Marion	(a) Marion County	$155,534		$293,691	3.00%	
Marion	(t) Claridon	$9,328			3.00%	
Marion	(t) Marion	$128,829			3.00%	
Medina	(a) Medina County	$250,923		$505,670	3.00%	
Medina	(c) Wadsworth	$96,927			3.00%	
Medina	(d) Chippewa Lake	$174	NR		3.00%	
Medina	(d) Seville	$33,979			3.00%	
Medina	(t) Harrisville	$1,826			3.00%	
Medina	(t) Medina	$93,392			3.00%	
Medina	(t) Montville	$18,565			3.00%	
Medina	(t) Westfield	$9,886			3.00%	
Meigs	(d) Racine	$0	(3)	$0	3.00%	
Mercer	(a) Mercer County	$58,761		$58,761	3.00%	
Miami	(a) Miami County	$285,844		$563,969	3.00%	
Miami	(c) Piqua	$52,122			3.00%	
Miami	(c) Tipp City	$44,677			3.00%	
Miami	(c) Troy	$181,325			3.00%	
Montgomery	(a) Montgomery County	$2,092,910		$4,092,815	3.00%	
Montgomery	(c) Dayton	$580,119			3.00%	
Montgomery	(c) Englewood	$169,730			3.00%	
Montgomery	(c) Huber Heights	$135,749			3.00%	
Montgomery	(c) Miamisburg	$219,465			3.00%	
Montgomery	(c) Moraine	$21,532			3.00%	
Montgomery	(c) Riverside	$7,071			3.00%	
Montgomery	(c) Vandalia	$37,518			3.00%	
Montgomery	(c) West Carrollton	$0	(3)		3.00%	
Montgomery	(d) Brookville	$41,704			3.00%	
Montgomery	(t) Butler	$529,321			3.00%	
Montgomery	(t) Miami	$257,695			3.00%	
Morgan	(a) Morgan County	$33,620		$33,620	3.00%	
Morrow	(t) Chester	$11,741		$13,886	3.00%	
Morrow	(t) Franklin	$2,144			3.00%	
Muskingum	(a) Muskingum County	$280,004		$655,921	3.00%	(10)

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate	
Muskingum	(a) Muskingum CFA	$366,770	NR		4.00%	
Muskingum	(t) Meigs	$4,983			3.00%	
Muskingum	(t) Perry	$4,164			1.00%	
Ottawa	(a) Ottawa County	$838,034		$1,166,914	3.00%	
Ottawa	(c) Port Clinton	$144,004			3.00%	
Ottawa	(d) Marblehead	$21,240			3.00%	
Ottawa	(t) Portage	$131,274			3.00%	
Ottawa	(t) Put-In-Bay	$32,362			1.00%	
Paulding	(d) Paulding	$0	(3)	$0	3.00%	
Perry	(a) Perry County	$2,877	NR	$2,877	3.00%	
Pickaway	(c) Circleville	$94,239		$225,361	6.00%	
Pickaway	(t) Circleville	$27,779			6.00%	
Pickaway	(t) Monroe	$94,526			6.00%	
Pickaway	(t) Pickaway	$8,816	NR		3.00%	
Pike	(a) Pike County	$78,483		$112,674	3.00%	
Pike	(d) Piketon	$34,191			3.00%	
Portage	(c) Aurora	$121,767		$890,210	6.00%	
Portage	(c) Kent	$1,125			6.00%	
Portage	(c) Streetsboro	$470,703			6.00%	
Portage	(t) Brimfield	$296,615			6.00%	
Portage	(t) Mantua	$0	(3)		3.00%	
Portage	(t) Shalersville	$0	(3)		3.00%	
Preble	(t) Israel	$69,643		$108,596	3.00%	
Preble	(t) Jefferson	$35,800			3.00%	
Preble	(t) Monroe	$3,153			3.00%	
Richland	(a) Richland County	$406,874		$793,481	3.00%	
Richland	(c) Mansfield	$201,778			3.00%	
Richland	(c) Shelby	$1,680			3.00%	
Richland	(d) Bellville	$77,398			3.00%	
Richland	(d) Butler	$0	(3)		3.00%	
Richland	(d) Ontario	$93,640			3.00%	
Richland	(t) Mifflin	$8,305			3.00%	
Richland	(t) Washington	$3,807			3.00%	
Ross	(a) Ross County	$245,227		$418,739	4.25%	(11)
Ross	(c) Chillicothe	$173,512			3.00%	
Sandusky	(a) Sandusky County	$211,367		$414,052	3.00%	
Sandusky	(c) Clyde	$25,779			3.00%	
Sandusky	(c) Fremont	$59,245			3.00%	
Sandusky	(t) Rice	$31,996			3.00%	
Sandusky	(t) Sandusky	$85,666			3.00%	
Scioto	(c) Portsmouth	$45,248		$228,868	4.00%	
Scioto	(t) Clay	$78,771			4.00%	
Scioto	(t) Nile	$57,097			5.00%	
Scioto	(t) Porter	$47,752			4.00%	
Seneca	(a) Seneca County	$69,212		$96,215	2.00%	
Seneca	(c) Fostoria	$17,293			3.00%	
Seneca	(t) Hopewell	$9,710	NR		2.00%	
Seneca	(t) Loudon	$0	(3)		3.00%	
Shelby	(c) Sidney	$203,649		$203,649	3.00%	
Stark	(a) Stark County	$884,804		$1,692,619	3.00%	
Stark	(c) Alliance	$80,440			3.00%	
Stark	(c) Canton	$44,910			3.00%	
Stark	(c) Massillon	$47,348			3.00%	
Stark	(t) Jackson	$366,631			3.00%	
Stark	(t) Perry	$6,337	NR		3.00%	
Stark	(t) Plain	$262,149			3.00%	
Summit	(a) Summit County	$3,557,134		$5,367,707	5.50%	(12)

County	Local Government Jurisdiction (1)	2010 Collections By Tax District		2010 Collections Total Within Each County	Tax Rate	
Summit	(c) Akron	$138,240			3.00%	
Summit	(c) Cuyahoga Falls	$185,837			3.00%	
Summit	(c) Fairlawn	$200,439			3.00%	
Summit	(c) Green	$373,103			3.00%	
Summit	(c) Macedonia	$82,926	NR		3.00%	
Summit	(c) Norton	$1,495			3.00%	
Summit	(c) Stow	$185,230			3.00%	
Summit	(c) Twinsburg	$119,105			3.00%	
Summit	(d) Boston Heights	$50,298			3.00%	
Summit	(d) Northfield	$5,026			3.00%	
Summit	(d) Richfield	$101,833			3.00%	
Summit	(t) Bath	$168,294			3.00%	
Summit	(t) Copley	$150,900			3.00%	
Summit	(t) Springfield	$47,847			3.00%	
Trumbull	(a) Trumbull County	$503,265		$799,300	4.00%	(13)
Trumbull	(t) Bazetta	$0	(3)		3.00%	
Trumbull	(t) Braceville	$52,994			3.00%	
Trumbull	(t) Howland	$129,110			3.00%	
Trumbull	(t) Liberty	$113,930			3.00%	
Tuscarawas	(a) Tuscarawas County	$353,430		$353,430	3.00%	
Union	(a) Union County	$116,166		$234,475	3.00%	
Union	(c) Marysville	$118,310	NR		3.00%	
Union	(t) Allen	$0	(3)		3.00%	
Van Wert	(c) Van Wert	$110,493		$110,493	6.00%	
Vinton	(a) Vinton County	$36,529		$54,526	3.00%	
Vinton	(d) McArthur	$0	(3)		3.00%	
Vinton	(t) Brown	$0	(3)		3.00%	
Vinton	(t) Eagle	$138			6.00%	
Vinton	(t) Elk	$333			6.00%	
Vinton	(t) Harrison	$0	(3)		3.00%	
Vinton	(t) Jackson	$1,071			6.00%	
Vinton	(t) Madison	$109			6.00%	
Vinton	(t) Swan	$16,344			3.00%	
Warren	(a) Warren County	$1,822,366		$3,407,901	3.00%	
Warren	(c) Franklin	$42,350			3.00%	
Warren	(c) Lebanon	$15,817			3.00%	
Warren	(c) Mason	$678,683			3.00%	
Warren	(c) Springboro	$56,322			3.00%	
Warren	(d) Waynesville	$2,260			3.00%	
Warren	(t) Deerfield	$786,644			3.00%	
Warren	(t) Turtlecreek	$1,152			3.00%	
Warren	(t) Union	$2,307			3.00%	
Washington	(a) Washington	$3,917		$551,069	3.00%	
Washington	(c) Belpre	$0	(3)		6.00%	
Washington	(c) Marietta	$547,152			6.00%	
Wayne	(a) Wayne County	$206,068		$372,151	3.00%	
Wayne	(c) Wooster	$166,083			3.00%	
Williams	(d) Holiday City	$75,031		$153,836	3.00%	
Williams	(t) Center	$0	NR (3)		6.00%	
Williams	(t) Florence	$0	NR (3)		3.00%	
Williams	(t) Jefferson	$78,805			3.00%	
Williams	(t) Northwest	$0	(3)		3.00%	
Wood	(c) Bowling Green	$165,069		$1,043,938	3.00%	
Wood	(c) Northwood	$22,195			3.00%	
Wood	(c) Perrysburg	$291,146			3.00%	
Wood	(c) Rossford	$331,887			6.00%	
Wood	(t) Lake	$20,899			3.00%	

County	Local Government Jurisdiction (1)	2010 Collections: By Tax District		2010 Collections: Total Within Each County	Tax Rate
Wood	(t) Perrysburg	$212,742			3.00%
Wyandot	(c) Upper Sandusky	$69,223		$69,223	6.00%
Wyandot	(t) Crawford	$0	(3)		3.00%

NR: Did not report data for calendar year 2010; most current available data used for publication purposes.

(1) a = county government, c = city government, d = village government, t = township government
(2) Includes an additional 2.0% tax for the convention center and capital improvements.
(3) These jurisdictions have a lodging tax, but there was no revenue produced.
(4) Includes the Cuyahoga County Port Authority Educational and Cultural Facility tax of 1.5%.
(5) Includes the Fairfield County Municipal Educational and Cultural Facility tax of 1.5%.
(6) The Franklin County Convention Facilities Authority rate is 4% countywide, except in the City of Columbus where the rate is 4.9%.
(7) Includes the Guernsey County Convention Facilities Authority tax of 3.0%.
(8) Includes the 3.5% tax for the construction of the Hamilton County Convention Center; the City of Cincinnati also levies an additional tax of 1% for the construction of the convention center. The standard county lodging tax levied at a 3% rate, is also charged in the entire county.
(9) Includes the 3% tax for the Lucas County Convention Center. This tax levy is not charged in townships and municpalities with an existing lodging tax. Lucas County also levies an additional tax of 2% for the county convention and visitors bureau, which is charged in the entire county. The standard county lodging tax levied at a 3% rate, is also charged in the entire county.
(10) Excludes the Muskingum County Convention Facility Authority tax of 4.0%.
(11) Includes the Ross County Convention Facilities Authority tax of 1.25%.
(12) Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.
(13) Includes an additional 1.5% tax for Trumbull County's Western Reserve Port Authority.

SOURCE: Surveys conducted by the Ohio Department of Taxation.