

## LODGING TAX:

### Amounts Collected by Local Governments, Calendar Year 2000

Ohio's Revised Code permits local governments to levy a tax on lodging furnished to transient guests by hotels and motels within their jurisdiction. Municipalities or townships may levy a lodging tax of up to 3 percent, plus an additional tax of up to 3 percent if they are not located (wholly or partly) in a county that has levied a lodging tax. Counties may levy a lodging tax of up to 3 percent, but can not initiate such a tax in any municipality or township that has levied the additional lodging tax.

In addition, Ohio law permitted the enactment of several special lodging tax levies during a limited period of time. During a three month period in 1985, counties were authorized to enact an additional lodging tax for convention center construction (Lucas County enacted such a tax at 3 percent). During a six month period in 1988, county convention facilities authorities were authorized to enact an additional lodging tax for financing a new convention or sports center (Franklin, Guernsey, and Muskingum County CFA's enacted such a tax). Counties were permitted to enact an additional lodging tax for port authority educational and cultural facilities during a three month period beginning in 1992 (Cuyahoga County enacted such a tax at 1.5 percent for the rock and roll hall of fame). Counties were authorized to enact an additional lodging tax for municipal educational and cultural facilities during a three month period in 1993 (Summit County enacted such a tax at 1.5 percent for the national inventors hall of fame). Lucas County enacted a special lodging tax under a 1997 law, with the proceeds used by the county convention and visitors bureau to be used to promote and market the region. Finally, a 1999 law authorized a 45-day period during which qualified counties could enact a special lodging tax of up to 4 percent for financing a new county convention facility.



Table S-4  
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The maximum combined tax rate permitted in most locations is 6 percent. However, due to the enactment of special lodging taxes, in some counties the maximum combined tax rate exceeds 6 percent. These counties and the highest combined tax rates (as of December 31, 2000) are: Cuyahoga (7.5%), Fairfield (7.5%), Franklin (10%), Guernsey (9%), Lucas (8%), Muskingum (8%), Richland (9.5%), and Summit (7.5%).

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 percent, the revenues from the additional tax are divided between the general revenue fund of the municipality or township and the convention and visitors' bureau (at least 50 percent) operating in the county. 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.

Although 22 localities did not report calendar year 2000 lodging tax data, 57 counties, 96 townships and 131 municipalities (106 cities and 25 villages) reported having a lodging tax. Notwithstanding the special levies listed above, rates range from 1.0 percent to 6.0 percent. Approximately 77 percent of the lodging taxes reported were at a 3 percent rate. For jurisdictions that produced revenue, lodging tax collections for calendar year 2000 ranged from \$52 in Washington Township (Hocking County) to \$13,208,382 for the Franklin County CFA, with a statewide total of \$94,803,136. Eighteen localities with a lodging tax reported no revenue for calendar year 2000.

**LODGING TAX:  
 Amounts Collected by Local  
 Governments, Calendar Year 2000**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$94,803,136	
Adams	Adams County	21,876		3.00 %
			21,876	
Allen	Allen County	320,045		3.00
	(c) Lima	74,359		3.00
	(v) Bluffton	18,268		3.00
	(t) American	17,177		3.00
	(t) Bath	63,690		3.00
	(t) Perry	167,012		3.00
			660,552	
Ashland	Ashland County	179,004		3.00
	(c) Ashland	7,179		3.00
	(v) Loudonville	15,573		3.00
	(t) Green	60,640		3.00
	(t) Hanover	11,600		3.00
	(t) Montgomery	83,888		3.00
			357,884	
Ashtabula	Ashtabula County	231,565		3.00
	(c) Conneaut	4,866		2.00
	(v) Geneva-on-the-Lake	17,960		3.00
	(t) Austinburg	34,548		3.00
	(t) Harpersfield	20,724		3.00
	(t) Saybrook	112,206		3.00
			421,868	
Athens	Athens County	189,058		3.00
	(c) Athens	171,765		3.00
			360,823	
Auglaize	Auglaize County	95,840		3.00
			95,840	
Belmont	Belmont County	229,026		3.00
	(t) Richland	222,689		3.00
			451,715	
Brown	(v) Aberdeen	9,877		2.00
			9,877	
Butler	(c) Hamilton	99,751		6.00
	(c) Middletown	175,732		3.00
	(c) Oxford	197,074		6.00
	(v) Monroe	78,293		3.00
	(t) Oxford	2,127		2.00
	(t) West Chester (Union)	100,623		3.00
			653,599	
Carroll	Carroll County	68,215		3.00
	(v) Carrollton	7,639		3.00
	(t) Monroe	57,933		3.00
			133,787	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Champaign	Champaign County	\$12,938		3.00 %
	(t) Urbana	2,629		3.00
			\$15,567	
Clark	(c) Springfield	458,730		6.00
	(t) Springfield	NR		NR
			458,730	
Clermont	Clermont County	384,808		3.00
	(c) Milford	31,173		3.00
			415,982	
Clinton	Clinton County	98,844		3.00
	(c) Wilmington	83,007		3.00
	(t) Liberty	1,624		3.00
	(t) Vernon	7,806		3.00
	(t) Washington	1,552		3.00
			192,832	
Columbiana	(c) East Liverpool	60,790		6.00
	(c) Salem	24,994		6.00
	(v) Lisbon	NR (2)		NR
	(t) Elkrun	204		6.00
	(t) Liverpool	0 (2)		6.00
	(t) St. Clair	5,096		6.00
			91,084	
Coshocton	Coshocton County	83,388		3.00
			83,388	
Crawford	(c) Bucyrus	24,187		3.00
	(t) Holmes	0 (2)		3.00
			24,187	
Cuyahoga	Cuyahoga County	11,860,769 (3)		4.50
	(c) Beachwood	846,116		3.00
	(c) Bedford Heights	63,840		3.00
	(c) Broadview Heights	15,290		3.00
	(c) Brook Park	252,873		3.00
	(c) Brooklyn	19,763		3.00
	(c) Cleveland	3,881,796		3.00
	(c) Euclid	8,271		3.00
	(c) Fairview Park	22,546		3.00
	(c) Independence	892,668		3.00
	(c) Lyndhurst	0 (2)		3.00
	(c) Maple Heights	0 (2)		3.00
	(c) Mayfield Heights	42,659		3.00
	(c) Middleburg Heights	642,558		3.00
	(c) North Olmsted	310,053		3.00
	(c) Rocky River	0 (2)		3.00
	(c) Solon	131,257		3.00
	(c) Strongsville	219,087		3.00
	(c) Westlake	445,417		3.00
	(v) Mayfield	66,433		3.00
	(v) Oakwood	31,911		3.00
(v) Orange	188,401		3.00	
			19,941,708	
Darke	Darke County	92,902		5.00
			92,902	
Defiance	(c) Defiance	166,419		6.00
			166,419	
Delaware	Delaware County	192,165		3.00
	(c) Delaware	NR		NR
	(t) Berkshire	66,562		3.00
			258,727	
Erie	Erie County	1,089,995		2.00
	(c) Sandusky	866,003		3.00
	(c) Vermilion	3,249		3.00
	(t) Groton	0 (2)		3.00
	(t) Margaretta	8,937		3.00
	(t) Milan	139,931		3.00
	(t) Perkins	443,094		3.00
	(t) Vermilion	37,736		3.00
			2,588,945	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Fairfield	Fairfield County	\$292,111		4.50 %
	(c) Lancaster	129,506		3.00
	(c) Pickerington	53,939		3.00
			\$475,557	
Fayette	Fayette County	197,759		6.00
	(c) Washington	55,380		3.00
	(v) Jeffersonville	34,219		3.00
	(v) Octa	99,100		3.00
	(t) Jefferson	7,929		6.00
	(t) Union	1,131		6.00
			395,518	
Franklin	Franklin County	13,208,382 (4)		4.0/4.9
	(c) Columbus	11,426,516		5.10
	(c) Dublin	1,719,237		6.00
	(c) Gahanna	169,454		4.00
	(c) Grove City	614,225		6.00
	(c) Hilliard	210,366		6.00
	(c) Reynoldsburg	80,275		4.00
	(c) Westerville	113,547		6.00
	(c) Whitehall	95,685		6.00
	(c) Worthington	157,077		4.00
	(v) Canal Winchester	39,505		4.00
	(v) Groveport	NR		NR
	(v) Obetz	40,597		3.00
(t) Prairie	53,563		3.00	
			27,928,429	
Fulton	(t) Dover	51,869		3.00
	(t) York	0 (2)		3.00
			51,869	
Gallia	Gallia County	96,964		3.00
			96,964	
Geauga	Geauga County	64,895		3.00
	(t) Newbury	36,028		3.00
			100,922	
Greene	Greene County	593,472		3.00
	(c) Beavercreek	NR (2)		NR
	(c) Fairborn	446,502		3.00
	(c) Xenia	53,748		3.00
			1,093,722	
Guernsey	Guernsey County	569,873 (5)		6.00
	(t) Jefferson	132,947		3.00
	(t) Wills	5,512		3.00
			708,332	
Hamilton	Hamilton County	5,044,373		3.00
	(c) Blue Ash	744,793		3.00
	(c) Cincinnati	1,181,138		1.50
	(c) Forest Park	99,171		3.00
	(c) Harrison	59,761		3.00
	(c) Sharonville	1,125,505		3.00
	(c) Springdale	232,350		3.00
	(v) Lockland	NR (2)		NR
	(t) Green	29,765		2.00
	(t) Symmes	NR		NR
			8,516,856	
Hancock	Hancock County	349,687		3.00
	(c) Findlay	307,895		3.00
	(t) Allen	0 (2)		3.00
	(t) Liberty	NR		NR
			657,582	
Hardin	Hardin County	22,482		3.00
	(c) Kenton	19,917		3.00
			42,399	
Harrison	Harrison County	3,564		3.00
			3,564	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Henry	(c) Napoleon	\$88,576		6.00 %
			\$88,576	
Highland	Highland County	26,792		3.00
			26,792	
Hocking	Hocking County	140,896		3.00
	(t) Benton	64,636		3.00
	(t) Falls	48,159		3.00
	(t) Good Hope	1,954		3.00
	(t) Laurel	10,382		3.00
	(t) Marion	4,062		3.00
	(t) Washington	52		3.00
			270,141	
Holmes	Holmes County	81,087		1.00
	(v) Millersburg	34,723		3.00
	(t) Berlin	80,725		3.00
	(t) Clark	11,533		3.00
	(t) Paint	2,310		3.00
	(t) Walnut Creek	65,534		3.00
			275,912	
Huron	(c) Bellevue	21,799		3.00
			21,799	
Jackson	(c) Jackson	129,529		6.00
			129,529	
Jefferson	(c) Steubenville	172,458		6.00
			172,458	
Knox	Knox County	90,951		3.00
	(t) Jefferson	NR (2)		NR
			90,951	
Lake	Lake County	370,753		1.25
	(c) Eastlake	40,129		3.00
	(c) Mentor	158,021		3.00
	(c) Wickliffe	297,219		3.00
	(c) Willoughby	274,065		3.00
	(t) Concord	81,325		3.00
	(t) Leroy	0 (2)		3.00
			1,221,512	
Lawrence	Lawrence County	43,704		3.00
	(t) Perry	12,617		1.00
			56,321	
Licking	Licking County	391,985		3.00
	(c) Heath	92,733		3.00
	(v) Buckeye Lake	15,501		3.00
			500,220	
Logan	Logan County	62,535		3.00
	(c) Bellefontaine	64,485		3.00
			127,020	
Lorain	Lorain County	408,165		3.00
	(c) Amherst	44,382		3.00
	(c) Elyria	256,088		3.00
	(c) North Ridgeville	24,470		3.00
	(c) Oberlin	46,125		3.00
			779,230	
Lucas	Lucas County	3,797,017 (6)		5.00
	(c) Maumee	386,601		3.00
	(t) Jerusalem	141,250		3.00
	(t) Springfield	331,497		3.00
	(t) Swanton	0 (2)		3.00
			4,656,365	
Madison	(v) Plain City	NR (2)		NR
	(t) Pleasant	965		3.00
			965	
Mahoning	Mahoning County	468,933		3.00
	(t) Austintown	145,721		3.00
	(t) Beaver	65,384		3.00
	(t) Boardman	273,938		3.00
			953,976	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Marion	Marion County	\$139,389		3.00 %
	(t) Claridon	24,651		3.00
	(t) Marion	99,246		3.00
			\$263,285	
Medina	Medina County	216,981		3.00
	(c) Wadsworth	59,234		3.00
	(v) Seville	21,994		3.00
	(t) Medina	64,686		3.00
	(t) Montville	48,992		3.00
	(t) Westfield	13,936		3.00
			425,822	
Mercer	Mercer County	45,224		3.00
			45,224	
Miami	Miami County	282,639		3.00
	(c) Tipp City	40,702		3.00
	(c) Troy	172,364		3.00
			495,705	
Montgomery	Montgomery County	2,396,579		3.00
	(c) Dayton	652,861		3.00
	(c) Englewood	184,972		3.00
	(c) Huber Heights	112,023		3.00
	(c) Miamisburg	272,310		3.00
	(c) Riverside	37,389		3.00
	(c) Vandalia	111,796		3.00
	(c) West Carrollton	63,001		3.00
	(v) Brookville	5,909		3.00
	(t) Butler	340,460		3.00
	(t) Miami	NR		NR
			4,177,300	
Morgan	(t) Homer	NR		NR
			NR	
Morrow	(t) Chester	18,630		3.00
			18,630	
Muskingum	Muskingum County	292,603		3.00
	(t) Perry	31,466		1.00
			324,069	
Ottawa	Ottawa County	493,894		3.00
	(c) Port Clinton	139,729		3.00
	(v) Marblehead	35,319		3.00
			668,942	
Perry	Perry County	3,031		3.00
			3,031	
Pickaway	(c) Circleville	29,861		6.00
	(t) Circleville	66,076		6.00
	(t) Monroe	159,172		6.00
	(t) Pickaway	NR		NR
			255,109	
Pike	Pike County	28,367		2.00
	(v) Piketon	29,348		3.00
			57,715	
Portage	(c) Aurora	282,743		6.00
	(c) Streetsboro	NR		NR
	(t) Brimfield	299,720		6.00
	(t) Edinburg	NR (2)		NR
	(t) Mantua	0 (2)		3.00
	(t) Shalersville	0 (2)		3.00
			582,463	
Preble	(t) Isreal	63,591		3.00
	(t) Jefferson	20,520		3.00
	(t) Monroe	12,350		3.00
			96,462	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Richland	Richland County	\$881,269		6.50 %
	(c) Mansfield	209,237		3.00
	(c) Shelby	4,488		3.00
	(v) Bellville	78,710		3.00
	(t) Madison	NR (2)		NR
	(t) Mifflin	NR		NR
	(t) Washington	33,149		3.00
			\$1,206,853	
Ross	Ross County	167,952		3.00
	(c) Chillicothe	168,364		3.00
			336,316	
Sandusky	Sandusky County	160,647		3.00
			160,647	
Scioto	(c) Portsmouth	46,775		4.00
	(t) Clay	65,348		4.00
	(t) Nile	58,711		5.00
	(t) Porter	30,324		4.00
			201,158	
Seneca	Seneca County	46,105		2.00
	(c) Fostoria	35,256		3.00
	(t) Hopewell	23,923		2.00
	(t) Loudon	0 (2)		3.00
			105,283	
Shelby	(v) Anna	0 (2)		3.00
			0	
Stark	Stark County	838,838		3.00
	(t) Jackson	360,516		3.00
	(t) Perry	NR		NR
	(t) Plain	241,342		3.00
			1,440,695	
Summit	Summit County	2,843,578 (7)		4.50
	(c) Akron	246,594		3.00
	(c) Fairlawn	193,420		3.00
	(c) Macedonia	68,336		3.00
	(c) Twinsburg	116,067		3.00
	(v) Boston Heights	170,663		3.00
	(v) Richfield	127,235		3.00
	(t) Bath	143,961		3.00
	(t) Copley	305,099		3.00
	(t) Richfield	8,216		2.40
	(t) Springfield	91,558		3.00
			4,314,725	
Trumbull	Trumbull County	379,795		2.50
	(t) Howland	130,429		3.00
	(t) Liberty	186,199		3.00
			696,423	
Tuscarawas	Tuscarawas County	273,067		3.00
			273,067	
Union	Union County	90,992		3.00
	(t) Allen	NR (2)		NR
			90,992	
Van Wert	(c) Van Wert	86,945		6.00
			86,945	
Vinton	(t) Brown	17,025		3.00
			17,025	
Warren	Warren County	NR		NR
	(c) Franklin	28,633		3.00
	(c) Lebanon	34,098		3.00
	(c) Mason	144,664		3.00
	(c) Springboro	10,587		2.00
	(v) Waynesville	3,771		3.00
	(t) Deerfield	NR		NR
	(t) Franklin	0 (2)		3.00
	(t) Turtlecreek	2,409		3.00
	(t) Union	2,023		3.00
				226,184

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2000 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Washington	(c) Belpre	\$1,624		6.00 %
	(c) Marietta	314,484		5.00
			\$316,108	
Wayne	Wayne County	158,484		3.00
	(c) Wooster	96,929		3.00
			255,413	
Williams	(v) Holiday City	84,817		3.00
	(t) Center	0 (2)		3.00
	(t) Florence	0 (2)		3.00
	(t) Jefferson	82,222		6.00
	(t) Northwest	0 (2)		3.00
			167,040	
Wood	(c) Bowling Green	119,242		3.00
	(c) Northwood	62,967		6.00
	(c) Perrysburg	78,281		3.00
	(c) Rossford	157,116		6.00
	(t) Lake	71,729		3.00
	(t) Perrysburg	NR		NR
			489,334	
Wyandot	(c) Upper Sandusky	63,398		3.00
			63,398	

NR: Did not report data.

(1) c = city, t = township, v = village

(2) These jurisdictions have a lodging tax, but there was no revenue produced.

(3) Includes the Cuyahoga County Port Authority Educational and Cultural Facility tax of 1.5%.

(4) The Franklin County Convention Facilities Authority rate is 4% countywide, except in the City of Columbus where the rate is 4.9%.

(5) Includes the Guernsey County Convention Facilities Authority tax of 3.0%.

(6) Includes the 3% tax for the Lucas County Convention Center. This tax levy is not charged in townships and municipalities with an existing lodging tax (Maumee city and Jerusalem, Springfield, and Swanton townships). 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.

(7) Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.

SOURCE: Surveys conducted by the Ohio Department of Taxation.