

LODGING TAX:

Amounts Collected by Local Governments, Calendar Year 2001

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
No. 45 (2003)
June 26, 2003

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, 2001) are: Cuyahoga (7.5%), Fairfield (7.5%), Franklin (10%), Guernsey (9%), Lucas (8%), Muskingum (8%), 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 15 localities did not report calendar year 2001 lodging tax data, 59 counties, 102 townships and 138 municipalities (109 cities and 29 villages) reported having a lodging tax. Notwithstanding the special levies listed above, rates range from 1.0 percent to 6.0 percent. Approximately 78 percent of the lodging taxes reported were at a 3 percent rate. For jurisdictions that produced revenue, lodging tax collections for calendar year 2001 ranged from \$353 in Elk Run Township (Columbiana County) to \$12,999,042 for the Franklin County CFA, with a statewide total of \$92,662,409. Twenty-nine localities with a lodging tax reported no revenue for calendar year 2001.

**LODGING TAX:
 Amounts Collected by Local
 Governments, Calendar Year 2001**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2001 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$92,662,409	
Adams	Adams County	27,798		3.00 %
			27,798	
Allen	Allen County	319,178		3.00
	(c) Lima	72,991		3.00
	(v) Bluffton	24,533		3.00
	(t) American	15,852		3.00
	(t) Bath	59,119		3.00
	(t) Perry	157,654		3.00
			649,327	
Ashland	Ashland County	187,733		3.00
	(c) Ashland	6,649		3.00
	(v) Loudonville	16,796		3.00
	(t) Green	59,176		3.00
	(t) Hanover	11,497		3.00
	(t) Montgomery	94,275		3.00
			376,127	
Ashtabula	Ashtabula County	206,593		3.00
	(c) Conneaut	7,599		2.00
	(v) Geneva-on-the-Lake	19,712		3.00
	(t) Austinburg	34,795		3.00
	(t) Harpersfield	17,459		3.00
	(t) Saybrook	99,768		3.00
			385,926	
Athens	Athens County	202,232		3.00
	(c) Athens	185,046		3.00
			387,278	
Auglaize	Auglaize County	82,999		3.00
			82,999	
Belmont	Belmont County	235,493		3.00
	(t) Richland	230,531		3.00
			466,024	
Brown	Brown County	7,488		3.00
	(v) Aberdeen	9,049		2.00
	(v) Mount Orab	26,507		6.00
			43,043	
Butler	(c) Hamilton	72,496		6.00
	(c) Middletown	176,986		3.00
	(c) Oxford	217,674		6.00
	(v) Monroe	63,755		3.00
	(t) Oxford	476		2.00
	(t) West Chester (Union)	259,753		3.00
			791,141	
Carroll	Carroll County	71,495		3.00
	(v) Carrollton	11,628		3.00
	(t) Monroe	59,883		3.00
			143,006	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2001 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Champaign	Champaign County	\$50,308		3.00 %
	(t) Urbana	5,781		3.00
			\$56,089	
Clark	(c) Springfield	215,424		6.00
	(t) Springfield	NR		NR
			215,424	
Clermont	Clermont County	411,883		3.00
	(c) Milford	49,407		3.00
			461,290	
Clinton	Clinton County	89,226		3.00
	(c) Wilmington	76,307		3.00
	(t) Liberty	NR		NR
	(t) Vernon	6,833		3.00
	(t) Washington	1,464		3.00
			173,829	
Columbiana	(c) East Liverpool	17,327		3.00
	(c) Salem	19,947		6.00
	(v) Lisbon	0 (2)		6.10
	(t) Elk Run	353		6.00
	(t) Liverpool	NR (2)		NR
	(t) St. Clair	61,601		6.00
			99,227	
Coshocton	Coshocton County	87,198		3.00
			87,198	
Crawford	(c) Bucyrus	31,577		3.00
	(t) Holmes	0 (2)		3.00
			31,577	
Cuyahoga	Cuyahoga County	11,052,769 (3)		4.50
	(c) Beachwood	750,389		3.00
	(c) Bedford Heights	57,644		3.00
	(c) Broadview Heights	3,731		3.00
	(c) Brook Park	222,560		3.00
	(c) Brooklyn	25,416		3.00
	(c) Cleveland	3,683,889		3.00
	(c) Euclid	9,383		3.00
	(c) Fairview Park	16,582		3.00
	(c) Independence	827,374		3.00
	(c) Lyndhurst	0 (2)		3.00
	(c) Maple Heights	0 (2)		3.00
	(c) Mayfield Heights	25,750		3.00
	(c) Middleburg Heights	583,748		3.00
	(c) North Olmsted	273,548		3.00
	(c) Rocky River	0 (2)		3.00
	(c) Solon	123,817		3.00
	(c) Strongsville	177,849		3.00
	(c) Westlake	370,302		3.00
	(v) Mayfield	56,306		3.00
(v) Oakwood	21,206		3.00	
Darke	(v) Orange	142,929		3.00
			18,425,192	
Defiance	Darke County	91,109		5.00
			91,109	
Defiance	(c) Defiance	145,159		6.00
			145,159	
Delaware	Delaware County	144,373		3.00
	(c) Delaware	79,027		3.00
	(t) Berkshire	66,871		3.00
			290,270	
Erie	Erie County	1,317,952		2.00
	(c) Sandusky	913,060		3.00
	(c) Vermilion	3,564		3.00
	(t) Groton	0 (2)		3.00
	(t) Margaretta	7,050		3.00
	(t) Milan	124,041		3.00
	(t) Perkins	708,512		3.00
	(t) Vermilion	35,691		3.00
			3,109,871	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2001 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Fairfield	Fairfield County	\$322,450 (4)		4.50 %
	(c) Lancaster	126,295		3.00
	(c) Pickerington	83,448		3.00
			\$532,193	
Fayette	Fayette County	211,005		6.00
	(c) Washington	66,137		3.00
	(v) Jeffersonville	34,178		3.00
	(v) Octa	99,477		3.00
	(t) Jefferson	9,435		6.00
	(t) Union	1,778		6.00
			422,009	
Franklin	Franklin County	12,999,042 (5)		4.0/4.9
	(c) Columbus	11,139,544		5.10
	(c) Dublin	1,914,736		6.00
	(c) Gahanna	195,581		4.00
	(c) Grove City	597,131		6.00
	(c) Hilliard	184,574		6.00
	(c) Reynoldsburg	121,374		4.00
	(c) Westerville	98,939		6.00
	(c) Whitehall	115,199		6.00
	(c) Worthington	122,224		4.00
	(v) Canal Winchester	32,870		4.00
	(v) Groveport	1,476		4.00
	(v) Obetz	NR		NR
(t) Prairie	99,011		3.00	
			27,621,701	
Fulton	(t) Dover	68,962		3.00
	(t) York	0 (2)		3.00
			68,962	
Gallia	Gallia County	103,543		3.00
			103,543	
Geauga	Geauga County	59,256		3.00
	(t) Newbury	34,927		3.00
			94,182	
Greene	Greene County	557,451		3.00
	(c) Beavercreek	0 (2)		0.00
	(c) Fairborn	424,743		3.00
	(c) Xenia	46,404		3.00
			1,028,599	
Guernsey	Guernsey County	577,891 (6)		6.00
	(t) Jefferson	124,113		3.00
	(t) Wills	5,810		3.00
			707,815	
Hamilton	Hamilton County	4,169,776		3.00
	(c) Blue Ash	635,605		3.00
	(c) Cincinnati	991,166		1.50
	(c) Forest Park	82,215		3.00
	(c) Harrison	59,761		3.00
	(c) Sharonville	986,656		3.00
	(c) Springdale	185,616		3.00
	(v) Lockland	0 (2)		3.00
	(t) Green	26,338		2.00
	(t) Symmes	48,414		3.00
			7,185,547	
Hancock	Hancock County	389,879		3.00
	(c) Findlay	318,005		3.00
	(t) Allen	0 (2)		3.00
	(t) Liberty	NR		NR
			707,884	
Hardin	Hardin County	21,170		3.00
	(c) Kenton	19,238		3.00
			40,409	
Harrison	Harrison County	3,564		3.00
			3,564	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Henry	(c) Napoleon	\$98,484		6.00 %
			\$98,484	
Highland	Highland County	28,495		3.00
			28,495	
Hocking	Hocking County	171,987		3.00
	(t) Benton	66,830		3.00
	(t) Falls	56,184		3.00
	(t) Good Hope	3,909		3.00
	(t) Laurel	52,566		3.00
	(t) Marion	17,366		3.00
	(t) Perry	6,789		3.00
	(t) Salt Creek	489		3.00
	(t) Washington	6,709		3.00
			382,829	
Holmes	Holmes County	126,336		3.00
	(v) Millersburg	37,424		3.00
	(t) Berlin	91,879		3.00
	(t) Clark	12,623		3.00
	(t) Paint	2,633		3.00
	(t) Walnut Creek	65,025		3.00
			335,919	
Huron	(c) Bellevue	21,763		3.00
			21,763	
Jackson	(c) Jackson	110,723		6.00
			110,723	
Jefferson	(c) Steubenville	149,428		6.00
			149,428	
Knox	Knox County	95,075		3.00
	(t) Jefferson	0 (2)		3.00
			95,075	
Lake	Lake County	356,728		1.25
	(c) Eastlake	66,436		3.00
	(c) Mentor	187,987		3.00
	(c) Wickliffe	255,726		3.00
	(c) Willoughby	249,339		3.00
	(t) Concord	88,219		3.00
	(t) Leroy	0 (2)		3.00
			1,204,435	
Lawrence	Lawrence County	50,048		3.00
	(t) Perry	13,694		1.00
			63,742	
Licking	Licking County	398,115		3.00
	(c) Heath	96,353		3.00
	(v) Buckeye Lake	44,154		3.00
			538,622	
Logan	Logan County	56,617		3.00
	(c) Bellefontaine	47,439		3.00
			104,056	
Lorain	Lorain County	382,252		3.00
	(c) Amherst	48,210		3.00
	(c) Elyria	233,384		3.00
	(c) North Ridgeville	24,738		3.00
	(c) Oberlin	44,058		3.00
			732,642	
Lucas	Lucas County	3,526,815 (7)		8.00
	(c) Maumee	404,882		3.00
	(t) Jerusalem	135,264		3.00
	(t) Springfield	307,784		3.00
	(t) Swanton	NR (2)		NR
			4,374,746	
Madison	(v) Plain City	0 (2)		3.00
	(t) Pleasant	824		3.00
			824	
Mahoning	Mahoning County	463,092		3.00
	(t) Austintown	176,235		3.00
	(t) Beaver	54,850		3.00
	(t) Boardman	225,927		3.00
			920,104	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Marion	Marion County	\$132,072		3.00 %
	(t) Claridon	22,226		3.00
	(t) Marion	103,238		3.00
			\$257,536	
Medina	Medina County	237,315		3.00
	(c) Wadsworth	77,241		3.00
	(v) Seville	17,561		3.00
	(t) Medina	237,315		3.00
	(t) Montville	45,032		3.00
	(t) Westfield	12,008		3.00
			626,472	
Mercer	Mercer County	47,954		3.00
			47,954	
Miami	Miami County	267,096		3.00
	(c) Tipp City	28,776		3.00
	(c) Troy	155,813		3.00
			451,685	
Montgomery	Montgomery County	2,319,554		3.00
	(c) Dayton	593,132		3.00
	(c) Englewood	NR		NR
	(c) Huber Heights	128,331		3.00
	(c) Miamisburg	264,403		3.00
	(c) Riverside	38,411		3.00
	(c) Vandalia	94,121		3.00
	(c) West Carrollton	49,787		3.00
	(v) Brookville	17,872		3.00
	(t) Butler	350,303		3.00
	(t) Miami	NR		NR
			3,855,914	
Morgan	(t) Homer	NR		NR
			NR	
Morrow	(t) Chester	14,414		3.00
			14,414	
Muskingum	Muskingum CFA	NR (8)		NR
	Muskingum County	296,229		3.00
	(t) Perry	30,305		1.00
			326,534	
Ottawa	Ottawa County	442,586		3.00
	(c) Port Clinton	124,244		3.00
	(v) Marblehead	31,977		3.00
			598,807	
Perry	Perry County	3,272		3.00
			3,272	
Pickaway	(c) Circleville	31,199		6.00
	(t) Circleville	68,589		6.00
	(t) Monroe	168,565		6.00
	(t) Pickaway	NR		NR
			268,352	
Pike	Pike County	29,777		2.00
	(v) Piketon	31,814		3.00
			61,591	
Portage	(c) Aurora	283,478		6.00
	(c) Kent	34,992		6.00
	(c) Streetsboro	478,171		6.00
	(t) Brimfield	256,093		6.00
	(t) Edinburg	0 (2)		3.00
	(t) Mantua	NR (2)		NR
	(t) Shalersville	0 (2)		3.00
			1,052,734	
Preble	(t) Isreal	76,917		3.00
	(t) Jefferson	20,960		3.00
	(t) Monroe	10,826		3.00
			108,702	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2001 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Richland	Richland County	\$671,175 (9)		3.00 %
	(c) Mansfield	193,696		3.00
	(c) Shelby	4,270		3.00
	(v) Bellville	84,426		3.00
	(t) Madison	0 (2)		3.00
	(t) Mifflin	21,789		3.00
	(t) Washington	37,005		3.00
			\$1,012,361	
Ross	Ross County	167,489		3.00
	(c) Chillicothe	167,503		3.00
			334,991	
Sandusky	Sandusky County	157,401		3.00
			157,401	
Scioto	(c) Portsmouth	46,340		4.00
	(t) Clay	63,587		4.00
	(t) Nile	58,537		3.00
	(t) Porter	37,832		4.00
			206,295	
Seneca	Seneca County	49,278		2.00
	(c) Fostoria	28,578		3.00
	(t) Hopewell	9,920		2.00
	(t) Loudon	0 (2)		3.00
			87,776	
Shelby	(v) Anna	0 (2)		6.00
			0	
Stark	Stark County	760,530		3.00
	(t) Jackson	317,197		3.00
	(t) Perry	8,421		3.00
	(t) Plain	204,977		3.00
			1,291,125	
Summit	Summit County	2,566,416 (10)		4.50
	(c) Akron	230,026		3.00
	(c) Fairlawn	173,892		3.00
	(c) Macedonia	60,415		3.00
	(c) Twinsburg	122,710		3.00
	(v) Boston Heights	122,436		3.00
	(v) Richfield	87,783		3.00
	(t) Bath	135,114		3.00
	(t) Copley	248,983		3.00
	(t) Richfield	NR		NR
	(t) Springfield	82,689		3.00
			3,830,464	
Trumbull	Trumbull County	336,960		2.50
	(t) Howland	140,852		3.00
	(t) Liberty	187,852		3.00
			665,665	
Tuscarawas	Tuscarawas County	286,374		3.00
			286,374	
Union	Union County	88,670		3.00
	(t) Allen	0 (2)		3.00
			88,670	
Van Wert	(c) Van Wert	86,881		6.00
			86,881	
Vinton	(t) Brown	NR		NR
	(t) Swan	8,706		3.00
			8,706	
Warren	Warren County	669,052		2.00
	(c) Franklin	24,716		3.00
	(c) Lebanon	30,997		3.00
	(c) Mason	134,005		3.00
	(c) Springboro	11,624		2.00
	(v) Waynesville	3,273		3.00
	(t) Deerfield	596,700		3.00
	(t) Franklin	0 (2)		3.00
	(t) Turtlecreek	1,747		3.00
	(t) Union	2,344		3.00
				1,474,459

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2001 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Washington	(c) Belpre	\$1,300		6.00 %
	(c) Marietta	352,665		5.00
			\$353,965	
Wayne	Wayne County	156,834		3.00
	(c) Wooster	97,276		3.00
			254,111	
Williams	(v) Holiday City	65,768		3.00
	(t) Center	0 (2)		6.00
	(t) Florence	0 (2)		3.00
	(t) Jefferson	66,895		6.00
	(t) Northwest	0 (2)		3.00
			132,663	
Wood	(c) Bowling Green	114,795		3.00
	(c) Northwood	51,295		3.00
	(c) Perrysburg	79,898		3.00
	(c) Rossford	152,147		6.00
	(t) Lake	55,680		3.00
	(t) Perrysburg	NR		NR
			453,814	
Wyandot	(c) Upper Sandusky	45,521		3.00
	(t) Richland	0 (2)		4.00
			45,521	

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) Includes the Fairfield County Municipal Educational and Cultural Facility tax of 1.5%.
- (5) The Franklin County Convention Facilities Authority rate is 4% countywide, except in the City of Columbus where the rate is 4.9%.
- (6) Includes the Guernsey County Convention Facilities Authority tax of 3.0%.
- (7) 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.
- (8) Excludes the Muskingum County Convention Facility Authority tax of 4.0%.
- (9) Includes the Richland County Convention Facility authority tax of 3.5%. This tax was repealed August 2001.
- (10) Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.

SOURCE: Surveys conducted by the Ohio Department of Taxation.