

## LODGING TAX:

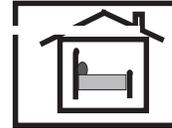


Table S-4  
No. 43 (2005)  
October 11, 2006

### Amounts Collected by Local Governments, Calendar Year 2003

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 6.0 percent. However, due to the enactment of special lodging taxes, in some counties the maximum combined tax rate exceeds 6.0 percent. These counties and the highest combined tax rates (as of December 31, 2003) are: Cuyahoga (7.50%), Fairfield (7.50%), Franklin (10.0%), Guernsey (9.0%), Hamilton (10.50%), Lucas (8.0%), Muskingum (8.0%), and Summit (7.50%).

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 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 13 localities that did not report calendar year 2003 lodging tax data, 59 counties, 117 townships and 150 municipalities (120 cities and 30 villages) are shown in this table as having a lodging tax; a total of 326 localities. Excluding those areas with the special levies listed above, rates range from 1.0 percent to 6.0 percent. Approximately 75.8 percent of the lodging taxes reported were at a 3.0 percent rate.

For jurisdictions that produced revenue, lodging tax collections for calendar year 2003 ranged from \$679 in Oxford Township (Butler County) to \$13,263,391 for the Franklin County CFA. Incorporating prior year's data for those localities that did not respond, it is estimated that the statewide total was \$103,644,782. Twenty-one localities with a lodging tax reported no revenue for calendar year 2003.

**LODGING TAX:  
 Amounts Collected by Local  
 Governments, Calendar Year 2003**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2003 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$103,691,077	
Adams	(a) Adams County	\$37,734		3.00 %
			37,734	
Allen	(a) Allen County	307,140		3.00
	(c) Lima	76,480		3.00
	(d) Bluffton	25,471		3.00
	(t) American	12,896		3.00
	(t) Bath	53,073		3.00
	(t) Perry	152,873		3.00
			627,934	
Ashland	(a) Ashland County	201,645		3.00
	(c) Ashland	7,628		3.00
	(t) Green	53,345		3.00
	(t) Hanover	31,069		3.00
	(t) Montgomery	92,749		3.00
			386,436	
Ashtabula	(a) Ashtabula County	393,240 (2)		5.00
	(c) Conneaut	2,391		2.00
	(d) Geneva-on-Lake	24,328		3.00
	(t) Austinburg	34,817		3.00
	(t) Harpersfield	15,538		3.00
	(t) Saybrook	105,139		3.00
			575,453	
Athens	(a) Athens County	208,308		3.00
	(c) Athens	192,092		3.00
	(c) Nelsonville	10,607		3.00
			411,007	
Auglaize	(a) Auglaize County	82,062		3.00
			82,062	
Belmont	(a) Belmont County	264,485		3.00
	(t) Richland	257,731		3.00
			522,216	
Brown	(a) Brown County	7,075		3.00
	(d) Aberdeen	9,049 NR		2.00
	(d) Mount Orab	3,698		6.00
			19,821	
Butler	(c) Hamilton	70,590		6.00
	(c) Middletown	158,913		3.00
	(c) Oxford	275,547		6.00
	(d) Monroe	73,412		3.00
	(t) Oxford	679		2.00
	(t) West Chester (Union)	335,931		3.00
			915,071	
Carroll	(a) Carroll County	65,436		3.00
	(d) Carrollton	12,010		3.00
	(t) Monroe	49,184		3.00
			126,630	
Champaign	(a) Champaign County	34,960		3.00
	(t) Union	266,697		2.00
	(t) Urbana	3,109		3.00
			304,766	

County	Local Government Jurisdiction (1)	2003 Collections		Tax Rate
		By Tax District	Total Within Each County	
Clark	(c) Springfield	\$490,586		6.00 %
	(t) Springfield	160,349 NR		6.00
			\$650,935	
Clermont	(a) Clermont County	395,624		3.00
	(c) Milford	39,863		3.00
	(t) Miami	38,824		3.00
	(t) Union	212,923		2.00
			687,234	
Clinton	(a) Clinton County	115,373		3.00
	(c) Wilmington	66,240		3.00
	(t) Liberty	39,366		3.00
	(t) Vernon	6,677		3.00
	(t) Washington	1,387		3.00
			229,042	
Columbiana	(c) East Liverpool	40,948		3.00
	(c) Salem	14,767		6.00
	(d) Lisbon	17,823		6.00
	(t) Elk Run	5,349		3.00
	(t) Liverpool	0 NR (3)		6.00
	(t) Madison	0 (3)		6.00
	(t) St Clair	67,593		6.00
			146,479	
Coshocton	(a) Coshocton County	81,414		3.00
			81,414	
Crawford	(c) Bucyrus	33,025		3.00
	(t) Holmes	0 (3)		3.00
			33,025	
Cuyahoga	(a) Cuyahoga County	10,814,311 (4)		4.50
	(c) Beachwood	699,683		3.00
	(c) Bedford Heights	31,455		3.00
	(c) Broadview Heights	6,033		3.00
	(c) Brook Park	170,933		3.00
	(c) Brooklyn	59,110		3.00
	(c) Cleveland	3,454,022		3.00
	(c) Euclid	7,549		3.00
	(c) Fairview Park	11,660		3.00
	(c) Garfield Heights	20,659		3.00
	(c) Independence	861,069		3.00
	(c) Lyndhurst	0 NR (3)		3.00
	(c) Mayfield Heights	34,433		3.00
	(c) Middleburg Heights	469,774		3.00
	(c) North Olmsted	240,534		3.00
	(c) Solon	163,641		3.00
	(c) Strongsville	157,388		3.00
	(c) Warrensville Heights	20,027		3.00
	(c) Westlake	324,488		3.00
(d) Mayfield	46,360		3.00	
(d) Oakwood	29,094		3.00	
(d) Orange	173,553		3.00	
			17,795,775	
Darke	(a) Darke County	64,199		3.00
	(c) Greenville	58,912		3.00
	(d) Versailles	5,040		3.00
			128,151	
Defiance	(c) Defiance	173,165		6.00
			173,165	
Delaware	(a) Delaware County	153,557		3.00
	(c) Delaware	77,409		3.00
	(t) Berkshire	73,029		3.00
			303,996	
Erie	(a) Erie County	1,526,229		2.00
	(c) Sandusky	1,021,399		3.00
	(c) Vermilion	2,752		3.00
	(t) Groton	0 (3)		3.00
	(t) Margaretta	8,039		3.00
	(t) Milan	132,175		3.00
	(t) Perkins	925,274		3.00
(t) Vermilion	36,948		3.00	
			3,652,816	

<b>County</b>	<b>Local Government Jurisdiction (1)</b>	<b>2003 Collections</b>		<b>Tax Rate</b>
		<b>By Tax District</b>	<b>Total Within Each County</b>	
Fairfield	(a) Fairfield County	\$351,349	NR (4)	4.50 %
	(c) Lancaster	145,344		3.00
	(c) Pickerington	84,530		3.00
				\$581,223
Fayette	(a) Fayette County	139,514		3.00
	(c) Washington	36,230		3.00
	(d) Jeffersonville	22,667		3.00
	(d) Octa	71,462		3.00
	(t) Jefferson	7,752		3.00
	(t) Union	1,402		3.00
				279,027
Franklin	(a) Franklin County CFA	13,263,391	(5)	4.0/4.9
	(c) Columbus	11,440,560		5.10
	(c) Dublin	1,930,430		6.00
	(c) Gahanna	318,143		6.00
	(c) Grove City	617,648		6.00
	(c) Hilliard	216,164		6.00
	(c) Reynoldsburg	117,671		4.00
	(c) Westerville	66,442		6.00
	(c) Whitehall	120,981		6.00
	(c) Worthington	135,877		5.00
	(d) Canal Winchester	42,166		6.00
	(d) Groveport	785		4.00
	(d) Obetz	35,955	NR	3.00
(t) Prairie	16,060		3.00	
				28,322,275
Fulton	(t) Dover	62,426		3.00
	(t) York	0	(2)	3.00
				62,426
Gallia	(a) Gallia County	108,595		3.00
	(c) Gallipolis	39,712		3.00
				148,307
Geauga	(a) Geauga County	60,447		3.00
	(t) Newbury	35,819		3.00
				96,265
Greene	(a) Greene County	693,228		3.00
	(c) Beavercreek	104,506		3.00
	(c) Fairborn	418,776		3.00
	(c) Xenia	41,152		3.00
				1,257,662
Guernsey	(a) Guernsey County	534,340	(6)	6.00
	(t) Jefferson	114,032		3.00
	(t) Wills	3,882		3.00
				652,254
Hamilton	(a) Hamilton County	8,961,930	(7)	6.50
	(c) Blue Ash	684,221		3.00
	(c) Cincinnati	2,598,871		4.00
	(c) Forest Park	80,238		3.00
	(c) Harrison	66,678		3.00
	(c) Sharonville	782,016		3.00
	(c) Springdale	194,300		3.00
	(d) Lockland	0	(2)	3.00
	(t) Green	21,037		2.00
	(t) Symmes	53,188		3.00
				13,442,480
Hancock	(a) Hancock County	338,788		3.00
	(c) Findlay	291,720		3.00
	(t) Allen	0	(2)	3.00
	(t) Liberty	19,266		3.00
				649,773
Hardin	(a) Hardin County	18,254		3.00
	(c) Kenton	16,564		3.00
				34,819
Harrison	(a) Harrison County	5,346		3.00
				5,346
Henry	(c) Napoleon	67,082		6.00
				67,082
Highland	(a) Highland County	24,771		3.00
				24,771

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2003 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Hocking	(a) Hocking County	\$337,190		3.00 %
	(t) Benton	78,456		3.00
	(t) Falls	78,099		3.00
	(t) Good Hope	10,660		3.00
	(t) Laurel	86,564		3.00
	(t) Marion	30,564		3.00
	(t) Perry	18,255		3.00
	(t) Salt Creek	2,082	NR	3.00
	(t) Washington	24,597		3.00
			\$666,466	
Holmes	(a) Holmes County	289,297		3.00
	(d) Millersburg	35,406		3.00
	(t) Berlin	135,586		3.00
	(t) Clark	13,174		3.00
	(t) Paint	4,501		3.00
	(t) Walnut Creek	61,285		3.00
			539,250	
Huron	(c) Bellevue	16,145		3.00
			16,145	
Jackson	(c) Jackson	142,537		6.00
			142,537	
Jefferson	(c) Steubenville	118,628		6.00
			118,628	
Knox	(a) Knox County	99,151		3.00
			99,151	
Lake	(a) Lake County	629,975		3.00
	(c) Eastlake	60,488		3.00
	(c) Mentor	234,235		3.00
	(c) Wickliffe	205,240		3.00
	(c) Willoughby	197,715		3.00
	(t) Concord	98,626		3.00
	(t) Leroy	0 (2)		3.00
				1,426,279
Lawrence	(a) Lawrence County	58,588		3.00
	(t) Perry	15,960		1.00
			74,548	
Licking	(a) Licking County	407,523		3.00
	(c) Heath	77,759		3.00
	(d) Buckeye Lake	19,515		3.00
			504,798	
Logan	(a) Logan County	46,397		3.00
	(c) Bellefontaine	46,397		3.00
			92,794	
Lorain	(a) Lorain County	365,253		3.00
	(c) Amherst	40,461		3.00
	(c) Avon	28,325		3.00
	(c) Elyria	217,819		3.00
	(c) North Ridgeville	19,882		3.00
	(c) Oberlin	42,993		3.00
			714,733	
Lucas	(a) Lucas County	3,607,644 (8)		8.00
	(c) Maumee	398,922		3.00
	(t) Jerusalem	122,478		3.00
	(t) Springfield	265,193		3.00
			4,394,237	
Madison	(t) Pleasant	750		3.00
			750	
Mahoning	(a) Mahoning County	522,508		3.00
	(t) Austintown	201,038		3.00
	(t) Beaver	32,468		3.00
	(t) Boardman	274,682		3.00
			1,030,696	
Marion	(a) Marion County	131,655	NR	3.00
	(t) Claridon	20,418		3.00
	(t) Marion	113,540		3.00
			265,614	
Medina	(a) Medina County	252,483		3.00
	(c) Wadsworth	73,189		3.00
	(d) Seville	23,144		3.00

County	Local Government Jurisdiction (1)	2003 Collections		Tax Rate
		By Tax District	Total Within Each County	
Medina (con't)	(t) Medina	\$30,792		3.00 %
	(t) Montville	6,486		3.00
	(t) Westfield	12,008	NR	3.00
			\$398,103	
Mercer	(a) Mercer County	42,517		3.00
			42,517	
Miami	(a) Miami County	223,434		3.00
	(c) Tipp City	24,220		3.00
	(c) Troy	144,555		3.00
			392,209	
Montgomery	(a) Montgomery County	2,326,030		3.00
	(c) Dayton	607,782		3.00
	(c) Englewood	173,565		3.00
	(c) Huber Heights	143,962		3.00
	(c) Miamisburg	214,092		3.00
	(c) Moraine	81,225		3.00
	(c) Riverside	37,328		3.00
	(c) Vandalia	88,730		3.00
	(c) West Carrollton	44,283		3.00
	(d) Brookville	31,877		3.00
	(t) Butler	380,407		3.00
	(t) Miami	305,703		3.00
				4,434,986
Morgan	(t) Homer	29,673	NR	3.00
			29,673	
Morrow	(t) Chester	11,385		3.00
	(t) Franklin	2,941		3.00
			14,326	
Muskingum	Muskingum County CFA	NR		4.00
	(a) Muskingum County	278,672	(9)	3.00
	(t) Perry	26,815		1.00
			305,487	
Ottawa	(a) Ottawa County	487,358		3.00
	(c) Port Clinton	121,701		3.00
	(d) Marblehead	44,986		3.00
			654,044	
Perry	(a) Perry County	3,208		3.00
			3,208	
Pickaway	(c) Circleville	34,326		6.00
	(t) Circleville	51,205		6.00
	(t) Monroe	152,737		6.00
	(t) Pickaway	13,823		6.00
			252,090	
Pike	(a) Pike County	50,855		3.00
	(d) Piketon	22,680		3.00
			73,535	
Portage	(c) Aurora	285,517		6.00
	(c) Kent	24,358		6.00
	(c) Streetsboro	555,437		6.00
	(t) Brimfield	235,867		6.00
	(t) Edinburg	0	(2)	3.00
	(t) Mantua	0	(2)	3.00
	(t) Shalersville	0	(2)	3.00
			1,101,179	
Preble	(t) Israel	74,881		3.00
	(t) Jefferson	18,865		3.00
	(t) Monroe	9,277		3.00
			103,023	
Richland	(a) Richland County	371,983		3.00
	(c) Mansfield	185,991		3.00
	(c) Shelby	2,688		3.00
	(d) Bellville	83,796		3.00
	(d) Butler	0	(2)	3.00
	(t) Mifflin	2,517		3.00
	(t) Washington	43,224		3.00
			690,198	
Ross	(a) Ross County	180,270		3.00
	(c) Chillicothe	180,739		3.00
			361,009	

County	Local Government Jurisdiction (1)	2003 Collections		Tax Rate
		By Tax District	Total Within Each County	
Sandusky	(a) Sandusky County	\$155,597		3.00 %
	(c) Clyde	21,307		3.00
	(c) Fremont	47,909		3.00
	(t) Rice	21,591		3.00
	(t) Sandusky	61,135		3.00
			\$307,539	
Scioto	(c) Portsmouth	44,716		4.00
	(t) Clay	88,485		4.00
	(t) Nile	56,581		5.00
	(t) Porter	41,916		4.00
			231,698	
Seneca	(a) Seneca County	65,033		2.00
	(c) Fostoria	28,499		3.00
	(t) Hopewell	11,040		2.00
	(t) Loudon	0 (2)		3.00
			104,572	
Shelby	(c) Sidney	245,486		6.00
			245,486	
Stark	(a) Stark County	996,018		3.00
	(t) Jackson	338,745		3.00
	(t) Perry	8,010 NR		3.00
	(t) Plain	204,927		3.00
			1,547,700	
Summit	(a) Summit County	2,691,702		4.50
	(c) Akron	207,728		3.00
	(c) Fairlawn	188,382		3.00
	(c) Green	140,030		3.00
	(c) Macedonia	138,623		3.00
	(c) Twinsburg	111,274		3.00
	(d) Boston Heights	100,569		3.00
	(d) Northfield	5,334		3.00
	(d) Richfield	87,933		3.00
	(t) Bath	130,084		3.00
	(t) Copley	251,304		3.00
	(t) Richfield	0 NR (2)		3.00
	(t) Springfield	80,900		3.00
			4,133,863	
Trumbull	(a) Trumbull County	294,748		2.50
	(t) Howland	133,169		3.00
	(t) Liberty	151,371		3.00
			579,289	
Tuscarawas	(a) Tuscarawas County	289,012		3.00
			289,012	
Union	(a) Union County	85,479		3.00
	(c) Marysville	74,076		3.00
			159,555	
Van Wert	(c) Van Wert	88,127		6.00
			88,127	
Vinton	(t) Brown	44,193		6.00
	(t) Swan	15,137		3.00
			59,331	
Warren	(a) Warren County	1,083,681		3.00
	(c) Franklin	25,192		3.00
	(c) Lebanon	26,940		3.00
	(c) Mason	129,640		3.00
	(c) Springboro	39,945		2.00
	(d) Waynesville	3,234		3.00
	(t) Deerfield	693,402 NR		3.00
	(t) Franklin	0 (2)		3.00
	(t) Turtlecreek	1,808		3.00
	(t) Union	2,711		3.00
			2,006,553	
Washington	(c) Belpre	1,010		6.00
	(c) Marietta	379,262		5.00
			380,272	
Wayne	(a) Wayne County	163,131		3.00
	(c) Wooster	101,226		3.00
			264,356	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2003 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Williams	(d) Holiday City	\$67,646		3.00 %
	(t) Center	0 (3)		6.00
	(t) Florence	0 (3)		3.00
	(t) Jefferson	64,946		3.00
	(t) Northwest	0 (3)		3.00
			\$132,592	
Wood	(c) Bowling Green	119,697		3.00
	(c) Northwood	38,362		3.00
	(c) Perrysburg	67,804		3.00
	(c) Rossford	156,432		6.00
	(t) Lake	43,870		3.00
	(t) Perrysburg	226,923		3.00
			653,089	
Wyandot	(c) Upper Sandusky	48,839		3.00
	(t) Crawford	0 (3) NR		3.00
			48,839	

NR: Did not report data for calendar year 2003; most current available data used for publication purposes. However, Muskingum County CFA does not participate in our annual request for data, therefore there is no available revenue to post.

- (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 municipalities with a lodging tax enacted under ORC section 5739.08(A). Lucas County also levies an additional tax of 2% for the county convention and visitor's 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 Summit County Municipal Educational and Cultural Facility tax of 1.5%.

SOURCE: Surveys conducted by the Ohio Department of Taxation.