

LODGING TAX:



Table S-4
No. 40 (2006)
October 11, 2006

Amounts Collected by Local Governments, Calendar Year 2004

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, 2004) are: Cuyahoga (7.50%), Fairfield (7.50%), Franklin (10.0%), Guernsey (9.0%), Hamilton (10.50%), Muskingum (8.0%), Lucas (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 20 localities that did not report calendar year 2004 lodging tax data, 60 counties, 120 townships and 162 municipalities (126 cities and 36 villages) are shown in this table as having a lodging tax; a total of 342 localities. Excluding those areas with the special levies listed above, rates range from 1.0 percent to 6.0 percent. Approximately 79.8 percent of the lodging taxes reported were at a 3.0 percent rate.

For jurisdictions that produced revenue, lodging tax collections for calendar year 2004 ranged from \$99 in Village of Chippewa Lake (Medina County) to \$13,332,312 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 \$106,134,477. Twenty-eight localities with a lodging tax reported no revenue for calendar year 2004.

**LODGING TAX:
 Amounts Collected by Local
 Governments, Calendar Year 2004**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2004 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$106,134,477	
Adams	(a) Adams County	\$28,868		3.00 %
			28,868	
Allen	(a) Allen County	344,385		3.00
	(c) Lima	91,576		3.00
	(d) Bluffton	26,080		3.00
	(t) American	13,297		3.00
	(t) Bath	65,316		3.00
	(t) Perry	171,439		3.00
			712,092	
Ashland	(a) Ashland County	195,709		3.00
	(c) Ashland	7,109		3.00
	(d) Loudonville	20,842		3.00
	(t) Green	50,326		3.00
	(t) Hanover	34,495		3.00
	(t) Montgomery	93,484		3.00
			401,965	
Ashtabula	(a) Ashtabula County	416,687		5.00 (2)
	(c) Conneaut	11,821		2.00
	(d) Geneva-on-the-Lake	21,218		3.00
	(t) Austinburg	33,878		3.00
	(t) Harpersfield	14,236		3.00
	(t) Saybrook	101,852		3.00
			599,691	
Athens	(a) Athens County	196,349		3.00
	(c) Athens	185,350		3.00
	(c) Nelsonville	14,381		3.00
			396,080	
Auglaize	(a) Auglaize County	94,841		3.00
			94,841	
Belmont	(a) Belmont County	280,055		3.00
	(t) Richland	272,548		3.00
	(t) Union	824		3.00
			553,427	
Brown	(a) Brown County	9,559		3.00
	(d) Aberdeen	9,049 NR		2.00
	(d) Mount Orab	25,060		6.00
			43,667	
Butler	(a) Butler County	451,467		3.00
	(c) Hamilton	72,792		6.00
	(c) Middletown	159,632		3.00
	(c) Oxford	284,388		6.00
	(d) Monroe	59,587		3.00
	(t) Oxford	2,225		2.00
	(t) West Chester (Union)	425,651		3.00
			1,455,744	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2004 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Carroll	(a) Carroll County	\$69,719		3.00 %
	(d) Carrollton	12,043		3.00
	(t) Monroe	56,858		3.00
			\$138,620	
Champaign	(a) Champaign County	40,312		3.00
	(d) North Lewisburg	0 (3)		3.00
	(t) Urbana	3,109 NR		3.00
			43,421	
Clark	(c) Springfield	525,795		6.00
	(t) Springfield	160,349 NR		6.00
			686,144	
Clermont	(a) Clermont County	409,511		3.00
	(c) Milford	43,422		3.00
	(t) Miami	51,290		3.00
	(t) Union	212,923		2.00
			717,146	
Clinton	(a) Clinton County	135,292		3.00
	(c) Wilmington	69,595		3.00
	(t) Liberty	46,940		3.00
	(t) Vernon	8,664		3.00
	(t) Washington	1,383		3.00
			261,874	
Columbiana	(c) East Liverpool	41,338		3.00
	(c) Salem	18,413		6.00
	(d) Lisbon	0 (3)		6.00
	(t) Elkrun	17,861		3.00
	(t) Liverpool	0 (3) NR		6.00
	(t) Madison	0 (3)		6.00
	(t) St. Clair	62,436		6.00
			140,049	
Coshocton	(a) Coshocton County	84,244		3.00
			84,244	
Crawford	(c) Bucyrus	34,160		3.00
	(t) Holmes	0 (3)		3.00
			34,160	
Cuyahoga	(a) Cuyahoga County	10,791,679		4.50 (4)
	(c) Beachwood	690,211		3.00
	(c) Bedford Heights	30,114		3.00
	(c) Broadview Heights	8,600		3.00
	(c) Brook Park	155,912		3.00
	(c) Brooklyn	68,152		3.00
	(c) Cleveland	3,618,816		3.00
	(c) Euclid	10,017		3.00
	(c) Fairview Park	12,499		3.00
	(c) Garfield Heights	11,750		3.00
	(c) Independence	900,993		3.00
	(c) Lyndhurst	0 (3)		3.00
	(c) Maple Heights	0 (3)		2.00
	(c) Mayfield Heights	34,649		3.00
	(c) Middleburg Heights	422,263		3.00
	(c) North Olmsted	267,629		3.00
	(c) Solon	197,815		3.00
	(c) Strongsville	150,225		3.00
	(c) Warrensville Heights	18,466		3.00
	(c) Westlake	372,836		3.00
	(d) Mayfield	37,308		3.00
	(d) Oakwood	24,634		3.00
(d) Orange	222,945		3.00	
			18,047,513	
Darke	(a) Darke County	62,218		3.00
	(c) Greenville	58,332		3.00
	(d) Versailles	4,567		3.00
			125,116	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2004 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Defiance	(c) Defiance	\$159,629		6.00 %
			\$159,629	
Delaware	(a) Delaware County	149,349		3.00
	(c) Delaware	69,916		3.00
	(t) Berkshire	55,070		3.00
	(t) Orange	21,172		3.00
			295,507	
Erie	(a) Erie County	1,466,427		2.00
	(c) Huron	180,494		3.00
	(c) Sandusky	1,040,898		3.00
	(c) Vermilion	1,938		3.00
	(t) Groton	0 (3)		3.00
	(t) Margaretta	4,973		3.00
	(t) Milan	132,175 NR		3.00
	(t) Perkins	853,285		3.00
	(t) Vermilion	39,293		3.00
			3,719,483	
Fairfield	(a) Fairfield County	383,833		4.50 (5)
	(c) Lancaster	128,995		3.00
	(c) Pickerington	94,069		3.00
			606,896	
Fayette	(a) Fayette County	196,887		3.00
	(c) Washington Courthouse	48,571		3.00
	(d) Jeffersonville	32,586		3.00
	(d) Octa	104,750		3.00
	(t) Jefferson	10,980		3.00
	(t) Union	0 (3)		3.00
			393,775	
Franklin	(a) Franklin County CFA	13,332,312		4.0/4.90 (6)
	(c) Columbus	11,731,503		5.10
	(c) Dublin	1,956,789		6.00
	(c) Gahanna	309,038		6.00
	(c) Grove City	632,598		6.00
	(c) Hilliard	204,047		6.00
	(c) Reynoldsburg	116,250		4.00
	(c) Westerville	55,707		6.00
	(c) Whitehall	94,542		6.00
	(c) Worthington	153,850		5.00
	(d) Canal Winchester	45,141		6.00
	(d) Groveport	886		4.00
	(d) Obetz	35,955 NR		3.00
	(t) Prairie	23,906		3.00
			28,692,524	
Fulton	(t) Dover	67,835		3.00
	(t) York	0 (3)		3.00
			67,835	
Gallia	(a) Gallia County	96,835		3.00
	(c) Gallipolis	38,226		3.00
			135,061	
Geauga	(a) Geauga County	62,091		3.00
	(t) Newbury	36,892		3.00
			98,983	
Greene	(a) Greene County	721,925		3.00
	(c) Beavercreek	116,735		3.00
	(c) Fairborn	433,410		3.00
	(c) Xenia	43,403		3.00
			1,315,474	
Guernsey	(a) Guernsey County	536,566		6.00 (7)
	(t) Jefferson	95,429		3.00
	(t) Wills	990		3.00
			632,986	
Hamilton	(a) Hamilton County	9,222,031		6.50 (8)
	(c) Blue Ash	690,708		3.00
	(c) Cincinnati	2,895,603		4.00

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Hamilton (con't)	(c) Forest Park	\$80,238		3.00 %
	(c) Harrison	71,849		3.00
	(c) Sharonville	797,286		3.00
	(c) Springdale	154,082		3.00
	(d) Lockland	0 (3)		3.00
	(t) Green	21,037 NR		2.00
	(t) Symmes	50,930		3.00
			\$13,983,765	
Hancock	(a) Hancock County	360,619		3.00
	(c) Findlay	272,926		3.00
	(t) Allen	0 (3)		3.00
	(t) Liberty	19,266 NR		3.00
			652,810	
Hardin	(a) Hardin County	18,937		3.00
	(c) Kenton	16,930		3.00
			35,867	
Harrison	(a) Harrison County	5,085		3.00
			5,085	
Henry	(c) Napoleon	71,208		6.00
			71,208	
Highland	(a) Highland County	23,359		3.00
			23,359	
Hocking	(a) Hocking County	361,590		3.00
	(c) Logan	12,949		1.50
	(t) Benton	87,109		3.00
	(t) Falls	92,188		3.00
	(t) Good Hope	10,660 NR		3.00
	(t) Green	1,642		3.00
	(t) Laurel	85,434		3.00
	(t) Marion	32,561		3.00
	(t) Perry	17,205		3.00
	(t) Salt Creek	2,082 NR		3.00
	(t) Washington	29,104		3.00
			732,524	
Holmes	(a) Holmes County	329,797		3.00
	(d) Millersburg	33,096		3.00
	(t) Berlin	149,499		3.00
	(t) Clark	13,776		3.00
	(t) Paint	3,232		3.00
	(t) Walnut Creek	64,487		3.00
			593,887	
Huron	(c) Bellevue	16,145 NR		3.00
	(c) Willard	5,791		1.00
			21,936	
Jackson	(c) Jackson	122,409		6.00
			122,409	
Jefferson	(c) Steubenville	207,532		6.00
	(d) Wintersville	0 (3)		3.00
			207,532	
Knox	(a) Knox County	117,944		3.00
			117,944	
Lake	(a) Lake County	819,570		3.00
	(c) Eastlake	79,390		3.00
	(c) Mentor	199,446		3.00
	(c) Wickliffe	167,625		3.00
	(c) Willoughby	205,134		3.00
	(t) Concord	102,638		3.00
	(t) Leroy	0 (3)		3.00
			1,573,802	
Lawrence	(a) Lawrence County	58,588 NR		3.00
	(t) Perry	11,030		1.00
			69,618	

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Licking	(a) Licking County	\$432,958		3.00 %	
	(c) Heath	85,969		3.00	
	(d) Buckeye Lake	26,928		3.00	
			\$545,856		
Logan	(a) Logan County	46,347		3.00	
	(c) Bellefontaine	46,347		3.00	
			92,694		
Lorain	(a) Lorain County	374,273		3.00	
	(c) Amherst	36,859		3.00	
	(c) Avon	30,869		3.00	
	(c) Elyria	195,867		3.00	
	(c) North Ridgeville	16,826		3.00	
	(c) Oberlin	42,808		3.00	
	(d) Sheffield	0 (3)		3.00	
			697,501		
Lucas	(a) Lucas County	3,613,699		8.00 (9)	
	(c) Maumee	407,007		3.00	
	(t) Jerusalem	122,478 NR		3.00	
	(t) Monclova	0 (3)		1.50	
	(t) Springfield	256,966		3.00	
			4,400,150		
Madison	(t) Pleasant	0 (3)		3.00	
			0		
Mahoning	(a) Mahoning County	638,234		3.00	
	(t) Austintown	242,907		3.00	
	(t) Beaver	31,175		3.00	
	(t) Boardman	288,474		3.00	
	(t) Canfield	0 (3)		3.00	
			1,200,789		
Marion	(a) Marion County	162,212		3.00	
	(t) Claridon	21,267		3.00	
	(t) Marion	118,798		3.00	
			302,277		
Medina	(a) Medina County	244,576		3.00	
	(c) Wadsworth	77,978		3.00	
	(d) Chippewa Lake	99		3.00	
	(d) Seville	22,617		3.00	
	(t) Harrisville	2,797		3.00	
	(t) Medina	65,629		3.00	
	(t) Montville	57,161		3.00	
	(t) Westfield	12,008 NR		3.00	
			482,866		
Mercer	(a) Mercer County	50,614		3.00	
			50,614		
Miami	(a) Miami County	257,719		3.00	
	(c) Tipp City	27,309		3.00	
	(c) Troy	161,843		3.00	
			446,871		
Montgomery	(a) Montgomery County	2,283,334		3.00	
	(c) Dayton	616,700		3.00	
	(c) Englewood	163,313		3.00	
	(c) Huber Heights	141,022		3.00	
	(c) Miamisburg	211,648		3.00	
	(c) Moraine	71,198		3.00	
	(c) Riverside	36,758		3.00	
	(c) Vandalia	27,991		3.00	
	(c) West Carrollton	44,283		3.00	
	(d) Brookville	29,251		3.00	
	(t) Butler	399,873		3.00	
	(t) Miami	275,039		3.00	
				4,300,411	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2004 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Morgan	(t) Homer	\$29,673	NR	3.00 %
Morrow	(t) Chester	11,944		3.00
	(t) Franklin	4,132		3.00
			16,076	
Muskingum	Muskingum County CFA	NR		4.00
	(a) Muskingum County	272,686	(10)	3.00
	(t) Perry	28,375		1.00
			301,062	
Ottawa	(a) Ottawa County	464,982		3.00
	(c) Port Clinton	121,701		3.00
	(d) Marblehead	37,751		3.00
			624,434	
Perry	(a) Perry County	2,920		3.00
			2,920	
Pickaway	(c) Circleville	72,630		6.00
	(t) Circleville	29,529		6.00
	(t) Monroe	158,743		6.00
	(t) Pickaway	8,395		6.00
			269,297	
Pike	(a) Pike County	60,897		3.00
	(d) Piketon	22,297		3.00
			83,194	
Portage	(c) Aurora	220,296		6.00
	(c) Kent	16,326		6.00
	(c) Streetsboro	460,133		6.00
	(t) Brimfield	200,107		6.00
	(t) Edinburg	0	(3)	3.00
	(t) Shalersville	0	(3)	3.00
			896,862	
Preble	(t) Israel	77,789		3.00
	(t) Jefferson	22,527		3.00
	(t) Monroe	9,277	NR	3.00
			109,592	
Richland	(a) Richland County	385,571		3.00
	(c) Mansfield	173,504		3.00
	(c) Shelby	2,637		3.00
	(d) Bellville	83,905		3.00
	(d) Butler	0	(3)	3.00
	(t) Mifflin	6,823		3.00
	(t) Washington	43,562		3.00
			696,002	
Ross	(a) Ross County	167,705		3.00
	(c) Chillicothe	167,705		3.00
			335,410	
Sandusky	(a) Sandusky County	150,482		3.00
	(c) Clyde	19,510		3.00
	(c) Fremont	47,039		3.00
	(t) Rice	20,589		3.00
	(t) Sandusky	61,465		3.00
			299,086	
Scioto	(c) Portsmouth	43,754		4.00
	(t) Clay	82,073		4.00
	(t) Nile	54,388		5.00
	(t) Porter	39,509		4.00
			219,724	
Seneca	(a) Seneca County	61,280		2.00
	(c) Fostoria	28,645		3.00
	(t) Hopewell	10,830		2.00
	(t) Loudon	0	(3)	3.00
			100,756	
Shelby	(c) Sidney	256,751		6.00
			256,751	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Stark	(a) Stark County	\$918,789		3.00 %
	(c) Massillon	25,256		3.00
	(d) Alliance	11,512		3.00
	(t) Jackson	346,657		3.00
	(t) Perry	8,010 NR		3.00
	(t) Plain	236,292		3.00
			\$1,546,516	
Summit	(a) Summit County	2,699,482		4.50(11)
	(c) Akron	229,687		3.00
	(c) Fairlawn	172,114		3.00
	(c) Green	153,689		3.00
	(c) Macedonia	67,616		3.00
	(c) Stow	0 (3)		3.00
	(c) Twinsburg	104,383		3.00
	(d) Boston Heights	105,352		3.00
	(d) Northfield	4,657		3.00
	(d) Richfield	102,739		3.00
	(t) Bath	136,359		3.00
	(t) Copley	228,712		3.00
	(t) Richfield	0 (3)		3.00
	(t) Springfield	84,872		3.00
			4,089,664	
Trumbull	(a) Trumbull County	294,748 NR		2.50
	(t) Howland	135,936		3.00
	(t) Liberty	157,501		3.00
			588,185	
Tuscarawas	(a) Tuscarawas County	332,328		3.00
			332,328	
Union	(a) Union County	98,231		3.00
	(c) Marysville	87,139		3.00
			185,370	
Van Wert	(c) Van Wert	88,315		6.00
			88,315	
Vinton	(t) Brown	32,318		6.00
	(t) Swan	15,636		3.00
			47,954	
Warren	(a) Warren County	1,131,645		3.00
	(c) Franklin	21,074		3.00
	(c) Lebanon	25,158		3.00
	(c) Mason	172,990		3.00
	(c) Springboro	46,607		2.00
	(d) Waynesville	3,234 NR		3.00
	(t) Deerfield	695,523 NR		3.00
	(t) Turtlecreek	1,474		3.00
	(t) Union	1,704		3.00
			2,099,408	
Washington	(c) Belpre	1,021		6.00
	(c) Marietta	384,471		5.00
			385,492	
Wayne	(a) Wayne County	167,868		3.00
	(c) Wooster	99,639		3.00
			267,507	
Williams	(d) Holiday City	81,677		3.00
	(t) Center	0 (3) NR		6.00
	(t) Florence	0 (3)		3.00
	(t) Jefferson	64,664		3.00
	(t) Northwest	0 (3)		3.00
			146,341	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Wood	(c) Bowling Green	\$142,992		3.00 %
	(c) Northwood	30,820		3.00
	(c) Perrysburg	68,871		3.00
	(c) Rossford	143,202		6.00
	(t) Lake	42,875		3.00
	(t) Perrysburg	226,923	NR	3.00
			\$655,683	
Wyandot	(c) Upper Sandusky	46,284		3.00
	(t) Crawford	0 (3)		3.00
			46,284	

NR: Did not report data for calendar year 2004; 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.