

LODGING TAX:



Table S-4
No. 19 (2007)
April 24, 2007

Amounts Collected by Local Governments, Calendar Year 2005

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, 2005) 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 19 localities that did not report calendar year 2005 lodging tax data, 60 counties, 125 townships and 166 municipalities (129 cities and 37 villages) are shown in this table as having a lodging tax; a total of 351 localities. Excluding those areas with the special levies listed above, rates range from 1.0 percent to 6.0 percent. Approximately 80.6 percent of the lodging taxes reported were at a 3.0 percent rate.

For jurisdictions that produced revenue, lodging tax collections for calendar year 2005 ranged from \$404 in Village of Chippewa Lake (Medina County) to \$14,913,848 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 \$114,390,681. Nineteen localities with a lodging tax reported no revenue for calendar year 2005.

**LODGING TAX:
 Amounts Collected by Local
 Governments, Calendar Year 2005**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2005 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$114,390,681	
Adams	(a) Adams County	\$38,683		3.00 %
			38,683	
Allen	(a) Allen County	359,728		3.00
	(c) Lima	95,272		3.00
	(d) Bluffton	25,988		3.00
	(t) American	13,505		3.00
	(t) Bath	70,299		3.00
	(t) Perry	178,820		3.00
			743,612	
Ashland	(a) Ashland County	207,247		3.00
	(c) Ashland	7,383		3.00
	(d) Loudonville	23,079		3.00
	(t) Green	46,263		3.00
	(t) Hanover	34,962		3.00
	(t) Montgomery	94,784		3.00
			413,719	
Ashtabula	(a) Ashtabula County	493,341		5.00 (2)
	(c) Conneaut	12,573		2.00
	(d) Geneva-on-the-Lake	121,136		3.00
	(t) Austinburg	40,098		3.00
	(t) Harpersfield	14,916		3.00
	(t) Saybrook	108,940		3.00
			791,002	
Athens	(a) Athens County	191,091		3.00
	(c) Athens	172,854		3.00
	(c) Nelsonville	10,806		3.00
			374,751	
Auglaize	(a) Auglaize County	90,358		3.00
			90,358	
Belmont	(a) Belmont County	287,342		3.00
	(t) Richland	293,283		3.00
	(t) Union	824 NR		3.00
			581,448	
Brown	(a) Brown County	7,651		3.00
	(d) Aberdeen	9,049 NR		2.00
	(d) Mount Orab	34,920		6.00
			51,620	
Butler	(a) Butler County	584,751		3.00
	(c) Hamilton	55,284		6.00
	(c) Middletown	172,848		3.00
	(c) Oxford	303,437		6.00
	(d) Monroe	68,633		3.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2005 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Butler (con't)	(t) Oxford	\$612		2.00 %
	(t) West Chester (Union)	534,080		3.00
			\$1,719,645	
Carroll	(a) Carroll County	78,442		3.00
	(d) Carrollton	11,693		3.00
	(t) Monroe	56,858	NR	3.00
			146,993	
Champaign	(a) Champaign County	25,674		3.00
	(d) North Lewisburg	0	(3)	3.00
	(t) Urbana	3,109	NR	3.00
			28,783	
Clark	(c) Springfield	592,207		6.00
	(t) Springfield	126,261		6.00
			718,468	
Clermont	(a) Clermont County	433,736		3.00
	(c) Milford	41,258		3.00
	(t) Miami	48,507		3.00
	(t) Union	325,390		2.00
			848,892	
Clinton	(a) Clinton County	155,580		3.00
	(c) Wilmington	79,351		3.00
	(t) Liberty	66,668		3.00
	(t) Vernon	6,912		3.00
	(t) Washington	1,524		3.00
			310,035	
Columbiana	(c) East Liverpool	36,924		3.00
	(c) Salem	13,839		6.00
	(d) Lisbon	0	(3)	6.00
	(t) Elkrun	11,654		3.00
	(t) Madison	0	(3)	6.00
	(t) St. Clair	58,259		6.00
			120,675	
Coshocton	(a) Coshocton County	84,656		3.00
	(t) Pike	835		3.00
			85,492	
Crawford	(c) Bucyrus	34,106		3.00
	(t) Holmes	0	(3)	3.00
			34,106	
Cuyahoga	(a) Cuyahoga County	11,708,760		4.50 (4)
	(c) Beachwood	694,634		3.00
	(c) Bedford Heights	26,710		3.00
	(c) Broadview Heights	7,184		3.00
	(c) Brook Park	158,698		3.00
	(c) Brooklyn	49,018		3.00
	(c) Cleveland	3,817,544		3.00
	(c) Euclid	11,825		3.00
	(c) Fairview Park	9,598		3.00
	(c) Garfield Heights	10,762		3.00
	(c) Independence	925,377		3.00
	(c) Lyndhurst	0	(3)	3.00
	(c) Maple Heights	0	(3) NR	2.00
	(c) Mayfield Heights	32,226		3.00
	(c) Middleburg Heights	440,777		3.00
	(c) North Olmsted	282,165		3.00
	(c) Solon	207,337		3.00
	(c) Strongsville	133,275		3.00
	(c) Warrensville Heights	63,515		3.00
	(c) Westlake	419,634		3.00
	(d) Mayfield	45,396		3.00
	(d) Oakwood	26,361		3.00
(d) Orange	350,984		3.00	
			19,421,781	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2005 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Darke	(a) Darke County	\$69,376		3.00 %
	(c) Greenville	61,913		3.00
	(d) Versailles	6,226		3.00
			\$137,515	
Defiance	(c) Defiance	163,050		6.00
			163,050	
Delaware	(a) Delaware County	189,114		3.00
	(c) Delaware	66,161		3.00
	(t) Berkshire	109,974		3.00
	(t) Orange	18,594		3.00
			383,843	
Erie	(a) Erie County	1,766,409		2.00
	(c) Huron	13,760		3.00
	(c) Sandusky	1,076,358		3.00
	(c) Vermilion	1,938	NR	3.00
	(t) Groton	0	(3)	3.00
	(t) Huron	452,547		3.00
	(t) Margaretta	3,184		3.00
	(t) Milan	121,656		3.00
	(t) Perkins	841,204		3.00
	(t) Vermilion	41,152		3.00
			4,318,208	
Fairfield	(a) Fairfield County	330,707		4.50 (5)
	(c) Lancaster	122,924		3.00
	(c) Pickerington	99,398		3.00
	(t) Violet	0	(3)	3.00
			553,029	
Fayette	(a) Fayette County	194,428		3.00
	(c) Washington Courthouse	46,701		3.00
	(d) Jeffersonville	5,808		3.00
	(d) Octa	33,011		3.00
	(t) Jefferson	10,980	NR	3.00
	(t) Union	0	(3)	6.00
			290,929	
Franklin	(a) Franklin County CFA	14,913,848		4.90 (6)
	(c) Columbus	13,073,482		5.10
	(c) Dublin	2,105,021		6.00
	(c) Gahanna	357,704		6.00
	(c) Grandview Heights	8,339		6.00
	(c) Grove City	603,440		6.00
	(c) Hilliard	296,239		6.00
	(c) Reynoldsburg	134,244		4.00
	(c) Westerville	55,814		6.00
	(c) Whitehall	107,862		6.00
	(c) Worthington	159,327		5.00
	(d) Canal Winchester	39,252		6.00
	(d) Groveport	1,128		4.00
	(d) Obetz	35,955	NR	3.00
(t) Prairie	127,041		3.00	
			32,018,694	
Fulton	(t) Dover	66,673		3.00
	(t) Pike	0	(3)	3.00
			66,673	
Gallia	(a) Gallia County	94,942		3.00
	(c) Gallipolis	36,523		3.00
			131,465	
Geauga	(a) Geauga County	59,978		3.00
	(t) Newbury	34,453		3.00
			94,431	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Greene	(a) Greene County	\$732,477		3.00 %
	(c) Beavercreek	130,737		3.00
	(c) Fairborn	435,379		3.00
	(c) Xenia	49,663		3.00
			\$1,348,256	
Guernsey	(a) Guernsey County	498,434		6.00 (7)
	(t) Jefferson	98,895		3.00
	(t) Wills	2,117		3.00
			599,447	
Hamilton	(a) Hamilton County	9,770,416		6.50 (8)
	(c) Blue Ash	769,771		3.00
	(c) Cincinnati	3,026,130		4.00
	(c) Forest Park	82,401		3.00
	(c) Harrison	73,052		3.00
	(c) Sharonville	852,404		3.00
	(c) Springdale	134,783		3.00
	(d) Lockland	0 (3)		3.00
	(t) Green	21,241		2.00
	(t) Symmes	59,375		3.00
			14,789,573	
Hancock	(a) Hancock County	337,655		3.00
	(c) Findlay	299,765		3.00
	(t) Allen	0 (3)		3.00
	(t) Liberty	0 (3)		3.00
			637,421	
Hardin	(a) Hardin County	21,435		3.00
	(c) Kenton	19,611		3.00
			41,046	
Harrison	(a) Harrison County	5,085		3.00
			5,085	
Henry	(c) Napoleon	83,609		6.00
			83,609	
Highland	(a) Highland County	27,363		3.00
			27,363	
Hocking	(a) Hocking County	383,290		3.00
	(c) Logan	13,167		1.50
	(t) Benton	94,745		3.00
	(t) Falls	86,851		3.00
	(t) Good Hope	10,660 NR		3.00
	(t) Green	1,642 NR		3.00
	(t) Laurel	90,188		3.00
	(t) Marion	30,723		3.00
	(t) Perry	18,108		3.00
	(t) Salt Creek	2,082 NR		3.00
(t) Washington	29,104 NR		3.00	
			760,560	
Holmes	(a) Holmes County	324,607		3.00
	(d) Millersburg	35,700		3.00
	(t) Berlin	154,349		3.00
	(t) Clark	13,585		3.00
	(t) Paint	5,082		3.00
	(t) Walnut Creek	56,640		3.00
			589,964	
Huron	(c) Bellevue	13,125		3.00
	(c) Willard	8,811		1.00
			21,936	
Jackson	(c) Jackson	131,465		6.00
			131,465	
Jefferson	(c) Steubenville	231,634		6.00
	(d) Wintersville	0 (3)		3.00
			231,634	
Knox	(a) Knox County	123,054		3.00
			123,054	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Lake	(a) Lake County	\$801,797		3.00 %
	(c) Eastlake	79,390		3.00
	(c) Mentor	240,153		3.00
	(c) Wickliffe	116,156		3.00
	(c) Willoughby	213,444		3.00
	(t) Concord	114,744		3.00
	(t) Leroy	0 (3)		3.00
			\$1,565,684	
Lawrence	(a) Lawrence County	34,472		3.00
	(t) Perry	9,725		1.00
			44,197	
Licking	(a) Licking County	452,107		3.00
	(c) Heath	105,902		3.00
	(d) Buckeye Lake	26,537		3.00
			584,545	
Logan	(a) Logan County	46,235		3.00
	(c) Bellefontaine	56,798		3.00
			103,032	
Lorain	(a) Lorain County	400,406		3.00
	(c) Amherst	45,907		3.00
	(c) Avon	41,721		3.00
	(c) Elyria	202,190		3.00
	(c) North Ridgeville	16,166		3.00
	(c) Oberlin	43,008		3.00
(d) Sheffield	0 (3)		3.00	
			749,397	
Lucas	(a) Lucas County	3,795,784		8.00 (9)
	(c) Maumee	424,111		3.00
	(t) Jerusalem	110,102		3.00
	(t) Monclova	45,128		3.00
	(t) Springfield	260,024		3.00
	(t) Swanton	0 (3)		3.00
			4,635,150	
Madison	(t) Pleasant	577		3.00
			577	
Mahoning	(a) Mahoning County	608,922		3.00
	(t) Austintown	220,560		3.00
	(t) Beaver	45,376		3.00
	(t) Boardman	280,929		3.00
	(t) Canfield	23,031		3.00
			1,178,818	
Marion	(a) Marion County	138,855		3.00
	(t) Claridon	16,852		3.00
	(t) Marion	142,103		3.00
			297,810	
Medina	(a) Medina County	275,029		3.00
	(c) Wadsworth	83,629		3.00
	(d) Chippewa Lake	404		3.00
	(d) Seville	36,974		3.00
	(t) Harrisville	4,401		3.00
	(t) Medina	83,520		3.00
	(t) Montville	44,150		3.00
	(t) Westfield	9,715		3.00
			537,821	
Mercer	(a) Mercer County	59,526		3.00
			59,526	
Miami	(a) Miami County	269,859		3.00
	(c) Piqua	23,077		3.00
	(c) Tipp City	31,386		3.00
	(c) Troy	175,486		3.00
			499,808	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2005 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Montgomery	(a) Montgomery County	\$2,353,595		3.00 %
	(c) Dayton	615,706		3.00
	(c) Englewood	163,243		3.00
	(c) Huber Heights	139,425		3.00
	(c) Miamisburg	195,958		3.00
	(c) Moraine	74,232		3.00
	(c) Riverside	16,031		3.00
	(c) Vandalia	85,591		3.00
	(c) West Carrollton	3,664		3.00
	(d) Brookville	32,760		3.00
	(t) Butler	423,775		3.00
	(t) Miami	348,855		3.00
				\$4,452,834
Morgan	(t) Homer	29,673	NR	3.00
			29,673	
Morrow	(t) Chester	11,861		3.00
	(t) Franklin	6,926		3.00
			18,787	
Muskingum	Muskingum County CFA	NR		4.00
	(a) Muskingum County	284,395	(10)	3.00
	(t) Perry	27,824		1.00
			312,219	
Ottawa	(a) Ottawa County	511,163		3.00
	(c) Port Clinton	136,947		3.00
	(d) Marblehead	31,230		3.00
			679,341	
Perry	(a) Perry County	2,552		3.00
			2,552	
Pickaway	(c) Circleville	84,895		6.00
	(t) Circleville	26,771		6.00
	(t) Monroe	181,394		6.00
	(t) Pickaway	5,767		6.00
			298,827	
Pike	(a) Pike County	63,235		3.00
	(d) Piketon	21,303		3.00
			84,538	
Portage	(c) Aurora	232,435		6.00
	(c) Kent	5,804		6.00
	(c) Streetsboro	459,133		6.00
	(t) Brimfield	257,126		6.00
	(t) Edinburg	0	(3)	3.00
	(t) Shalersville	0	(3)	3.00
			954,499	
Preble	(t) Israel	74,203		3.00
	(t) Jefferson	24,208		3.00
	(t) Monroe	9,277	NR	3.00
			107,688	
Richland	(a) Richland County	372,551		3.00
	(c) Mansfield	188,779		3.00
	(c) Shelby	2,418		3.00
	(d) Bellville	85,088		3.00
	(d) Butler	0	(3)	3.00
	(d) Ontario	69,945		3.00
	(t) Mifflin	5,742		3.00
	(t) Washington	39,589		3.00
			764,111	
Ross	(a) Ross County	174,804		3.00
	(c) Chillicothe	175,467		3.00
			350,271	

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Sandusky	(a) Sandusky County	\$159,417		3.00 %
	(c) Clyde	20,991		3.00
	(c) Fremont	51,172		3.00
	(t) Rice	22,812		3.00
	(t) Sandusky	51,985		3.00
			\$306,376	
Scioto	(c) Portsmouth	41,947		4.00
	(t) Clay	79,565		4.00
	(t) Nile	59,573		5.00
	(t) Porter	37,816		4.00
			218,900	
Seneca	(a) Seneca County	61,664		2.00
	(c) Fostoria	28,747		3.00
	(t) Hopewell	10,830	NR	2.00
	(t) Loudon	0	(3)	3.00
			101,241	
Shelby	(c) Sidney	278,341		6.00
			278,341	
Stark	(a) Stark County	908,442		3.00
	(c) Canton	90,750		3.00
	(c) Massillon	44,065		3.00
	(d) Alliance	83,705		3.00
	(t) Jackson	353,851		3.00
	(t) Perry	8,010	NR	3.00
	(t) Plain	240,507		3.00
			1,729,332	
Summit	(a) Summit County	2,653,832		4.50(11)
	(c) Akron	219,656		3.00
	(c) Fairlawn	180,620		3.00
	(c) Green	189,040		3.00
	(c) Macedonia	64,385		3.00
	(c) Stow	20,218		3.00
	(c) Twinsburg	104,877		3.00
	(d) Boston Heights	122,904		3.00
	(d) Northfield	5,364		3.00
	(d) Richfield	88,440		3.00
	(t) Bath	154,687		3.00
	(t) Copley	207,725		3.00
	(t) Richfield	0	(3) NR	3.00
(t) Springfield	76,736		3.00	
			4,088,484	
Trumbull	(a) Trumbull County	563,930		4.00
	(t) Howland	155,615		3.00
	(t) Liberty	145,198		3.00
			864,743	
Tuscarawas	(a) Tuscarawas County	338,597		3.00
			338,597	
Union	(a) Union County	97,826		3.00
	(c) Marysville	97,917		3.00
	(t) Allen	0	(3)	3.00
			195,743	
Van Wert	(c) Van Wert	92,659		6.00
			92,659	
Vinton	(t) Brown	32,318	NR	6.00
	(t) Madison	0	(3)	3.00
	(t) Swan	17,912		3.00
			50,230	
Warren	(a) Warren County	1,177,299		3.00
	(c) Franklin	21,866		3.00
	(c) Lebanon	29,154		3.00
	(c) Mason	141,915		3.00

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		<u>By Tax District</u>	<u>Total Within Each County</u>	
Warren (con't)	(c) Springboro	\$63,256		3.00 %
	(d) Waynesville	3,234 NR		3.00
	(t) Deerfield	736,244		3.00
	(t) Turtlecreek	1,980		3.00
	(t) Union	2,235		3.00
			\$2,177,183	
Washington	(c) Belpre	627		6.00
	(c) Marietta	379,427		5.00
			380,053	
Wayne	(a) Wayne County	182,310		3.00
	(c) Wooster	90,551		3.00
			272,862	
Williams	(d) Holiday City	77,119		3.00
	(t) Center	0 (3)		6.00
	(t) Florence	0 (3)		3.00
	(t) Jefferson	79,194		3.00
	(t) Northwest	0 (3)		3.00
			156,313	
Wood	(c) Bowling Green	167,865		3.00
	(c) Northwood	41,655		3.00
	(c) Perrysburg	80,466		3.00
	(c) Rossford	150,978		6.00
	(t) Lake	47,970		3.00
	(t) Perrysburg	230,261		3.00
			719,194	
Wyandot	(c) Upper Sandusky	40,409		3.00
	(t) Crawford	0 (3)		3.00
			40,409	

NR: Did not report data for calendar year 2005; 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 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 Summit County Municipal Educational and Cultural Facility tax of 1.5%.

SOURCE: Surveys conducted by the Ohio Department of Taxation.