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LODGING TAX:

Table S-4
No. 17 (2008)
June 12, 2008

Amounts Collected by Local Governments, Calendar Year 2006

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 6.00 percent. However, due to the enactment of special lodging taxes, in some counties the maximum combined tax rate exceeds 6.00 percent. These counties and the highest combined tax rates (as of December 31, 2006) are: Ashtabula (8.00%), Cuyahoga (7.50%), Fairfield (7.50%), Franklin (10.00%), Guernsey (9.00%), Hamilton (10.50%), Lucas (8.00%), Muskingum (8.00%), Ross (7.25%), Summit (7.50%), Trumbull (7.00%).

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 12 localities that did not report calendar year 2006 lodging tax data, 61 counties, 130 townships and 174 municipalities (134 cities and 40 villages) are shown in this table as having a lodging tax; a total of 365 localities. Approximately 80.50 percent of the lodging taxes reported were at a 3.00 percent rate.

For jurisdictions that produced revenue, lodging tax collections for calendar year 2006 ranged from \$15 in Tuscarawas Township (Stark County) to \$15,872,258 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 \$122,454,939. Thirty-nine localities with a lodging tax reported no revenue for calendar year 2006.

**LODGING TAX:
 Amounts Collected by Local
 Governments, Calendar Year 2006**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$122,454,939	
Adams	(a) Adams County	\$40,376		3.00 %
			40,376	
Allen	(a) Allen County	394,053		3.00
	(c) Lima	94,277		3.00
	(d) Bluffton	28,121		3.00
	(t) American	13,792		3.00
	(t) Bath	85,485		3.00
	(t) Perry	184,062		3.00
			799,788	
Ashland	(a) Ashland County	222,234		3.00
	(c) Ashland	6,232		3.00
	(d) Loudonville	24,740		3.00
	(t) Green	55,053		3.00
	(t) Hanover	32,603		3.00
	(t) Montgomery	98,898		3.00
			439,760	
Ashtabula	(a) Ashtabula County	525,417		5.00 (2)
	(c) Conneaut	14,226		2.00
	(d) Geneva-on-the-Lake	91,700		3.00
	(t) Austinburg	38,893		3.00
	(t) Harpersfield	13,954		3.00
	(t) Saybrook	110,848		3.00
			795,039	
Athens	(a) Athens County	205,449		3.00
	(c) Athens	187,992		3.00
	(c) Nelsonville	12,179		3.00
			405,620	
Auglaize	(a) Auglaize County	95,801		3.00
			95,801	
Belmont	(a) Belmont County	312,133		3.00
	(t) Richland	305,182		3.00
	(t) Union	329		3.00
			617,645	
Brown	(a) Brown County	7,503		3.00
	(d) Aberdeen	13,351		2.00
	(d) Mount Orab	37,478		6.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Butler	(a) Butler County	\$743,002		3.00 %
	(c) Hamilton	86,907		6.00
	(c) Middletown	202,421		3.00
	(c) Oxford	325,515		6.00
	(d) Monroe	81,455		3.00
	(t) Oxford	969		2.00
	(t) West Chester (Union)	617,291		3.00
			\$2,057,560	
Carroll	(a) Carroll County	83,464		3.00
	(d) Carrollton	17,074		3.00
	(t) Monroe	64,623		3.00
			165,161	
Champaign	(a) Champaign County	30,272		3.00
	(d) North Lewisburg	0 (3)		3.00
	(t) Urbana	4,055		3.00
			34,327	
Clark	(c) Springfield	635,038		6.00
	(t) Springfield	134,500		6.00
			769,538	
Clermont	(a) Clermont County	495,037		3.00
	(c) Milford	56,418		3.00
	(t) Miami	50,784		3.00
	(t) Union	339,870		2.00
			942,109	
Clinton	(a) Clinton County	180,961		3.00
	(c) Wilmington	95,914		3.00
	(t) Liberty	81,764		3.00
	(t) Vernon	7,529		3.00
	(t) Washington	1,447		3.00
			367,614	
Columbiana	(c) East Liverpool	40,432		3.00
	(c) Salem	10,967		6.00
	(d) Lisbon	0 (3)		6.00
	(t) Elkrun	0 (3)		3.00
	(t) Madison	0 (3)		6.00
	(t) St. Clair	60,159		6.00
			111,558	
Coshocton	(a) Coshocton County	75,784		3.00
	(c) Coshocton	59,423		3.00
	(t) Pike	43		3.00
			135,250	
Crawford	(c) Bucyrus	38,045		3.00
	(t) Holmes	0 (3)		3.00
			38,045	
Cuyahoga	(a) Cuyahoga County	12,634,377 (4)		4.50
	(c) Beachwood	738,839		3.00
	(c) Bedford Heights	18,894		3.00
	(c) Broadview Heights	8,480		3.00
	(c) Brook Park	154,388		3.00
	(c) Brooklyn	37,412		3.00
	(c) Cleveland	4,350,890		3.00
	(c) Euclid	14,795		5.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Cuyahoga (con't)	(c) Fairview Park	\$19,329		3.00 %
	(c) Garfield Heights	10,482		3.00
	(c) Independence	990,036		3.00
	(c) Lyndhurst	0 (3)		3.00
	(c) Maple Heights	0 NR (3)		3.00
	(c) Mayfield Heights	22,783		3.00
	(c) Middleburg Heights	470,099		3.00
	(c) North Olmsted	302,095		3.00
	(c) Solon	227,333		3.00
	(c) Strongsville	171,339		3.00
	(c) Warrensville Heights	21,542		3.00
	(c) Westlake	428,890		3.00
	(d) Mayfield	43,796		3.00
	(d) Oakwood	23,649		3.00
	(d) Orange	345,310		3.00
				\$21,034,758
Darke	(a) Darke County	68,207		3.00
	(c) Greenville	62,588		3.00
	(d) Versailles	8,018		3.00
			138,813	
Defiance	(c) Defiance	184,011		6.00
			184,011	
Delaware	(a) Delaware County	195,333		3.00
	(c) Delaware	73,368		3.00
	(t) Berkshire	94,693		3.00
	(t) Orange	39,142		3.00
			402,537	
Erie	(a) Erie County	1,853,851		2.00
	(c) Huron	14,881		3.00
	(c) Sandusky	1,042,220		3.00
	(c) Vermilion	560		3.00
	(t) Groton	0 (3)		3.00
	(t) Huron	713,775		3.00
	(t) Margaretta	4,175		3.00
	(t) Milan	111,136		3.00
	(t) Perkins	799,533		3.00
	(t) Vermilion	40,468		3.00
			4,580,598	
Fairfield	(a) Fairfield County	369,552 (5)		4.50
	(c) Lancaster	122,924		3.00
	(c) Pickerington	111,536		3.00
	(t) Violet	0 (3)		3.00
			604,011	
Fayette	(a) Fayette County	211,961		3.00
	(c) Washington Courthouse	11,611		3.00
	(d) Jeffersonville	6,123		3.00
	(d) Octa	30,479		3.00
	(t) Jefferson	2,123		3.00
	(t) Union	0 (3)		3.00
			262,297	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>	
		<u>By Tax District</u>	<u>Total Within Each County</u>		
Franklin	(a) Franklin County CFA	\$15,872,258	(6)	4.90 %	
	(c) Columbus	13,947,736		5.10	
	(c) Dublin	2,307,760		6.00	
	(c) Gahanna	419,589		6.00	
	(c) Grandview Heights	8,339	NR	6.00	
	(c) Grove City	689,930		6.00	
	Franklin (con't)	(c) Hilliard	380,716		6.00
		(c) Reynoldsburg	144,420		4.00
		(c) Upper Arlington	0	(3)	6.00
		(c) Westerville	78,865		6.00
(c) Whitehall		107,469		6.00	
(c) Worthington		159,996		6.00	
(d) Canal Winchester		49,629		6.00	
(d) Groveport		1,100		4.00	
(d) Obetz		29,085		3.00	
(t) Franklin		2,011		3.00	
(t) Prairie	48,890		3.00		
			\$34,247,792		
Fulton	(t) Dover	71,097		3.00	
	(t) Pike	0	(3)	3.00	
			71,097		
Gallia	(a) Gallia County	133,898		3.00	
	(c) Gallipolis	56,326		3.00	
			190,223		
Geauga	(a) Geauga County	59,442		3.00	
	(t) Newbury	33,500		3.00	
			92,942		
Greene	(a) Greene County	802,594		3.00	
	(c) Beavercreek	173,907		3.00	
	(c) Fairborn	454,120		3.00	
	(c) Xenia	59,040		3.00	
	(t) Bath	85,485		3.00	
			1,575,146		
Guernsey	(a) Guernsey County	538,151		6.00 (7)	
	(t) Jefferson	100,705		3.00	
	(t) Wills	2,620		3.00	
			641,475		
Hamilton	(a) Hamilton County	10,468,487	(8)	6.50	
	(c) Blue Ash	851,405		3.00	
	(c) Cincinnati	2,998,930		4.00	
	(c) Forest Park	96,471		3.00	
	(c) Harrison	73,122		3.00	
	(c) Sharonville	925,706		3.00	
	(c) Springdale	132,936		3.00	
	(d) Lockland	0	(3)	3.00	
	(t) Green	22,407		2.00	
	(t) Symmes	41,972		3.00	
			15,611,436		
Hancock	(a) Hancock County	390,012		3.00	
	(c) Findlay	351,667		3.00	
	(t) Allen	0	(3)	3.00	
			741,679		

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Hardin	(a) Hardin County	\$18,508		3.00 %
	(c) Kenton	16,795		3.00
			\$35,302	
Harrison	(a) Harrison County	5,095		3.00
			5,095	
Henry	(c) Napoleon	94,538		6.00
			94,538	
Highland	(a) Highland County	38,900		3.00
	(c) Hillsboro	0 (3)		7.00
			38,900	
Hocking	(a) Hocking County	443,405		3.00
	(c) Logan	15,194		1.50
	(t) Benton	94,745	NR	3.00
	(t) Falls	106,371		3.00
	(t) Good Hope	10,660	NR	3.00
	(t) Green	5,616		3.00
	(t) Laurel	98,621		3.00
	(t) Marion	34,231		3.00
	(t) Perry	21,502		3.00
	(t) Salt Creek	5,900		3.00
	(t) Washington	47,847		3.00
			884,092	
Holmes	(a) Holmes County	360,197		3.00
	(d) Millersburg	38,964		3.00
	(t) Berlin	171,405		3.00
	(t) Clark	15,373		3.00
	(t) Paint	6,597		3.00
	(t) Walnut Creek	65,455		3.00
			657,992	
Huron	(c) Bellevue	14,469		3.00
	(c) Willard	6,923		1.00
			21,392	
Jackson	(c) Jackson	105,172		6.00
			105,172	
Jefferson	(c) Steubenville	227,010		6.00
	(d) Wintersville	0 (3)		3.00
			227,010	
Knox	(a) Knox County	135,096		3.00
	(c) Mount Vernon	97,520		3.00
			232,616	
Lake	(a) Lake County	852,201		3.00
	(c) Eastlake	82,029		3.00
	(c) Mentor	254,265		3.00
	(c) Wickliffe	127,932		3.00
	(c) Willoughby	234,717		3.00
	(t) Concord	133,910		3.00
	(t) Leroy	0 (3)		3.00
			1,685,054	
Lawrence	(a) Lawrence County	34,658		3.00
	(t) Perry	7,039		1.00
			41,697	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Licking	(a) Licking County	\$338,647		3.00 %
	(c) Heath	117,470		3.00
	(d) Buckeye Lake	18,316		3.00
			\$474,433	
Logan	(a) Logan County	55,029		3.00
	(c) Bellefontaine	57,696		3.00
			112,724	
Lorain	(a) Lorain County	406,231		3.00
	(c) Amherst	43,901		3.00
	(c) Avon	48,861		3.00
Lorain (con't)	(c) Elyria	258,986		3.00
	(c) North Ridgeville	20,197		3.00
	(c) Oberlin	45,190		3.00
	(d) Sheffield	0 (3)		3.00
			823,366	
Lucas	(a) Lucas County	3,970,347		8.00 (9)
	(c) Maumee	455,616		3.00
	(t) Jerusalem	119,628		3.00
	(t) Monclova	50,899		3.00
	(t) Springfield	290,159		3.00
	(t) Swanton	0 (3)		3.00
			4,886,649	
Madison	(t) Pleasant	577 NR		3.00
			577	
Mahoning	(a) Mahoning County	597,449		3.00
	(d) Sebring	3,355		3.00
	(t) Austintown	198,130		3.00
	(t) Beaver	79,157		3.00
	(t) Boardman	280,929 NR		3.00
	(t) Canfield	48,766		3.00
			1,207,785	
Marion	(a) Marion County	152,662		3.00
	(t) Claridon	20,306		3.00
	(t) Marion	130,500		3.00
			303,468	
Medina	(a) Medina County	287,312		3.00
	(c) Wadsworth	92,782		3.00
	(d) Chippewa Lake	231		3.00
	(d) Seville	38,413		3.00
	(t) Harrisville	2,224		3.00
	(t) Medina	83,465		3.00
	(t) Montville	48,782		3.00
	(t) Westfield	11,814		3.00
			565,023	
Mercer	(a) Mercer County	63,294		3.00
			63,294	
Miami	(a) Miami County	310,851		3.00
	(c) Piqua	79,279		3.00
	(c) Tipp City	31,944		3.00
	(c) Troy	207,227		3.00
			629,302	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Montgomery	(a) Montgomery County	\$2,409,588		3.00 %
	(c) Dayton	617,963		3.00
	(c) Englewood	154,531		3.00
	(c) Huber Heights	133,123		3.00
	(c) Miamisburg	225,103		3.00
	(c) Moraine	82,028		3.00
	(c) Riverside	25,605		3.00
	(c) Vandalia	78,316		3.00
	(c) West Carrollton	0 (3)		3.00
	(d) Brookville	32,077		3.00
	(t) Butler	492,150		3.00
	(t) Miami	310,494		3.00
			\$4,560,978	
Morrow	(t) Chester	11,861 NR		3.00
	(t) Franklin	6,956		3.00
			18,817	
Muskingum	Muskingum County CFA	NR		4.00
	(a) Muskingum County	275,118		3.00 (10)
	(t) Perry	26,040		1.00
			301,157	
Ottawa	(a) Ottawa County	545,900		3.00
	(c) Port Clinton	125,560		3.00
	(d) Marblehead	42,747		3.00
			714,206	
Paulding	(d) Paulding	0 (3)		0.50
			0	
Perry	(a) Perry County	0 (3)		3.00
			0	
Pickaway	(c) Circleville	87,687		6.00
	(t) Circleville	27,256		6.00
	(t) Monroe	142,522		6.00
	(t) Pickaway	6,159		6.00
			263,624	
Pike	(a) Pike County	67,292		3.00
	(d) Piketon	24,596		3.00
			91,888	
Portage	(c) Aurora	231,866		6.00
	(c) Kent	5,399		6.00
	(c) Streetsboro	448,965		6.00
	(t) Brimfield	257,126 NR		6.00
	(t) Edinburg	0 NR (3)		3.00
	(t) Mantua	0 (3)		3.00
	(t) Shalersville	0 (3)		3.00
			943,357	
Preble	(t) Israel	77,493		3.00
	(t) Jefferson	28,617		3.00
	(t) Monroe	2,516		3.00
			108,627	
Richland	(a) Richland County	414,516		3.00
	(c) Mansfield	186,385		3.00
	(c) Shelby	2,306		3.00
	(d) Bellville	94,822		3.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Richland (con't)	(d) Butler	0	(3)	3.00 %
	(d) Ontario	\$113,986		3.00
	(t) Mifflin	11,742		3.00
	(t) Washington	46,225		3.00
			\$869,983	
Ross	(a) Ross County	254,020		4.25 (11)
	(c) Chillicothe	189,109		3.00
			443,129	
Sandusky	(a) Sandusky County	167,571		3.00
	(c) Clyde	22,504		3.00
	(c) Fremont	51,910		3.00
	(t) Rice	23,643		3.00
	(t) Sandusky	65,978		3.00
			331,605	
Scioto	(c) Portsmouth	43,821		4.00
	(t) Clay	64,689		4.00
	(t) Nile	58,409		5.00
	(t) Porter	40,496		4.00
			207,415	
Seneca	(a) Seneca County	62,924		2.00
	(c) Fostoria	23,368		3.00
	(t) Hopewell	11,040	NR	2.00
	(t) Loudon	0	(3)	3.00
			97,331	
Shelby	(c) Sidney	290,076		6.00
			290,076	
Stark	(a) Stark County	962,788		3.00
	(c) Canton	105,624		3.00
	(c) Massillon	47,230		3.00
	(d) Alliance	101,775		3.00
	(t) Jackson	371,254		3.00
	(t) Perry	8,010	NR	3.00
	(t) Plain	265,839		3.00
	(t) Tuscarawas	15		3.00
			1,862,535	
Summit	(a) Summit County	2,772,879		4.50 (12)
	(c) Akron	234,794		3.00
	(c) Cuyahoga Falls	0	(3)	3.00
	(c) Fairlawn	191,975		3.00
	(c) Green	162,880		3.00
	(c) Macedonia	91,634		3.00
	(c) Stow	107,978		3.00
	(c) Twinsburg	116,357		3.00
	(d) Boston Heights	89,112		3.00
	(d) Northfield	4,863		3.00
	(d) Richfield	72,826		3.00
	(t) Bath	155,195		3.00
	(t) Copley	193,238		3.00
(t) Springfield	69,906		3.00	
			4,263,637	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Trumbull	(a) Trumbull County	\$582,874	(13)	4.00 %
	(t) Howland	148,370		3.00
	(t) Liberty	151,517		3.00
			\$882,761	
Tuscarawas	(a) Tuscarawas County	365,768		3.00
			365,768	
Union	(a) Union County	98,939		3.00
	(c) Marysville	94,580		3.00
	(t) Allen	0 (3)		3.00
			193,519	
Van Wert	(c) Van Wert	93,510		6.00
			93,510	
Vinton	(a) Vinton County	30,641		3.00
	(d) McArthur	0 (3)		3.00
	(t) Brown	46,532		3.00
	(t) Clinton	0 (3)		3.00
	(t) Eagle	120		3.00
	(t) Elk	0 (3)		3.00
	(t) Knox	0 (3)		3.00
	(t) Madison	0 (3)		3.00
	(t) Swan	15,636 NR		3.00
			92,928	
Warren	(a) Warren County	1,294,252		3.00
	(c) Franklin	29,336		3.00
	(c) Lebanon	24,524		3.00
	(c) Mason	153,014		3.00
	(c) Springboro	79,746		3.00
	(d) Waynesville	2,685		3.00
	(t) Deerfield	775,338		3.00
	(t) Turtlecreek	1,677		3.00
	(t) Union	1,662		3.00
			2,362,233	
Washington	(c) Belpre	913		6.00
	(c) Marietta	457,077		6.00
			457,990	
Wayne	(a) Wayne County	183,594		3.00
	(c) Wooster	94,295		3.00
			277,889	
Williams	(d) Holiday City	87,366		3.00
	(t) Center	0 (3)		6.00
	(t) Florence	0 (3)		3.00
	(t) Jefferson	89,391		3.00
	(t) Northwest	0 (3)		3.00
			176,758	
Wood	(c) Bowling Green	181,562		3.00
	(c) Northwood	45,329		3.00
	(c) Perrysburg	62,423		3.00
	(c) Rossford	171,456		6.00
	(t) Lake	42,226		3.00
	(t) Perrysburg	250,589		3.00
			753,586	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2006 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Wyandot	(c) Upper Sandusky	\$81,812		6.00 %
	(t) Crawford	0 (3)		3.00
			\$81,812	

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 Ross County Convention Facilities Authority tax of 1.25%.
- (12) Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.
- (13) Includes an additional 1.5% tax for Trumbull County's Western Reserve Port Authority.

SOURCE: Surveys conducted by the Ohio Department of Taxation.