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TABLES S-4
No. 36 (2009)
July 7, 2009

LODGING TAX: Amounts Collected by Local Governments, Calendar Year 2007

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, 2007) are: Ashtabula (8.00%), Cuyahoga (7.50%), Fairfield (7.50%), Franklin (10.00%), Guernsey (9.00%), Hamilton (10.50%), Lucas (13.00%), Muskingum (8.00%), Ross (7.25%), Summit (8.50%), 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 for a convention and visitor's bureau operating within 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 30 localities that did not report calendar year 2007 lodging tax data, 61 counties, 131 townships and 182 municipalities (140 cities and 42 villages) are shown in this table as having a lodging tax; a total of 374 localities. Approximately 80.20 percent of the lodging taxes reported were at a 3.00 percent rate.

For jurisdictions that produced revenue, lodging tax collections for calendar year 2007 ranged from \$43 in Pike Township (Coshocton County) to \$16,964,752 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 \$131,744,448. Thirty-seven localities with a lodging tax reported no revenue for calendar year 2007.

**LODGING TAX:
 Amounts Collected by Local Governments, Calendar Year 2007**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$131,744,448	
Adams	a Adams County	\$48,044		3.00 %
			48,044	
Allen	a Allen County	377,108		3.00
	c Lima	106,714		3.00
	d Bluffton	28,121	NR	3.00
	t American	10,748		3.00
	t Bath	61,085		3.00
	t Perry	191,858		3.00
			775,634	
Ashland	a Ashland County	214,233		3.00
	c Ashland	6,071		3.00
	d Loudonville	25,443		3.00
	t Green	52,792		3.00
	t Hanover	33,445		3.00
	t Montgomery	89,547		3.00
			421,532	
Ashtabula	a Ashtabula County	575,089		5.00 (2)
	c Conneaut	14,981		2.00
	d Geneva-on-the-Lake	47,988		3.00
	t Austinburg	45,739		3.00
	t Harpersfield	15,921		3.00
	t Saybrook	118,967		3.00
			818,686	
Athens	a Athens County	233,821		3.00
	c Athens	224,405		3.00
	c Nelsonville	8,148		3.00
			466,374	
Auglaize	a Auglaize County	85,204		3.00
			85,204	
Belmont	a Belmont County	348,112		3.00
	t Richland	337,682		3.00
	t Union	1,389		3.00
			687,183	
Brown	a Brown County	9,489		3.00
	d Aberdeen	13,351	NR	2.00
	d Mount Orab	28,825		6.00
			51,665	
Butler	a Butler County	811,629		3.00
	c Fairfield	38,631		3.00
	c Hamilton	42,175		6.00
	c Middletown	194,788		3.00
	c Oxford	340,062		6.00
	d Monroe	69,695		3.00
	t Oxford	542		2.00
	t West Chester (Union)	664,300		3.00
			2,161,821	
Carroll	a Carroll County	81,867		3.00
	d Carrollton	14,448		3.00
	t Monroe	64,623	NR	3.00
			160,938	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Champaign	a Champaign County	\$28,613		3.00 %
	d North Lewisburg	0 (3)		3.00
	t Urbana	4,055 NR		3.00
			\$32,669	
Clark	c Springfield	324,040		6.00
	t Springfield	134,500 NR		6.00
			458,540	
Clermont	a Clermont County	539,826		3.00
	c Milford	124,532		3.00
	t Batavia	18,118		3.00
	t Miami	25,721		3.00
	t Union	367,636		2.00
			1,075,833	
Clinton	a Clinton County	185,745		3.00
	c Wilmington	84,915		3.00
	t Liberty	75,796		3.00
	t Vernon	7,063		3.00
	t Washington	1,447 NR		3.00
			354,966	
Columbiana	c East Liverpool	36,413		3.00
	c Salem	7,479		6.00
	d Lisbon	1,071		3.00
	t Elkrun	1,697		3.00
	t Madison	0 NR (3)		6.00
	t St. Clair	60,711		6.00
			107,372	
Coshocton	a Coshocton County	82,940		3.00
	c Coshocton	76,909		3.00
	t Pike	43 NR		3.00
			159,893	
Crawford	c Bucyrus	33,347		3.00
	c Galion	3,348		6.00
	t Holmes	0 NR (3)		3.00
			36,695	
Cuyahoga	a Cuyahoga County	13,982,554		4.50 (4)
	c Beachwood	766,054		3.00
	c Bedford Heights	5,235		3.00
	c Broadview Heights	6,857		3.00
	c Brook Park	162,721		3.00
	c Brooklyn	72,588		3.00
	c Cleveland	4,421,047		3.00
	c Euclid	15,928		5.00
	c Fairview Park	26,764		3.00
	c Garfield Heights	10,084		3.00
	c Independence	1,102,843		3.00
	c Lyndhurst	0 (3)		3.00
	c Maple Heights	0 NR (3)		3.00
	c Mayfield Heights	67,651		3.00
	c Middleburg Heights	475,055		3.00
	c North Olmsted	318,360		3.00
	c Solon	244,839		3.00
	c Strongsville	182,687		3.00
	c Warrensville Heights	16,269		3.00
	c Westlake	464,140		3.00
	d Mayfield	61,652		3.00
	d Oakwood	23,649 NR		3.00
	d Orange	358,409		3.00
			22,785,388	
Darke	a Darke County	80,623		3.00
	c Greenville	70,349		3.00
	d Versailles	8,366		3.00
			159,338	
Defiance	c Defiance	195,244		6.00
				195,244

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Delaware	a Delaware County	\$186,223		3.00 %
	c Delaware	64,977		3.00
	t Berkshire	92,314		3.00
	t Orange	20,047		3.00
			\$363,562	
Erie	a Erie County	1,988,351		2.00
	c Huron	14,131		3.00
	c Sandusky	1,128,835		3.00
	c Vermilion	560	NR	3.00
	t Groton	0	(3)	3.00
	t Huron	862,797		3.00
	t Margaretta	6,029		3.00
	t Milan	122,455		3.00
	t Perkins	730,027		3.00
	t Vermilion	44,637		3.00
			4,897,822	
Fairfield	a Fairfield County	381,453		4.50 (5)
	c Lancaster	122,369		3.00
	c Pickerington	121,152		3.00
	t Violet	0	(3)	3.00
			624,974	
Fayette	a Fayette County	211,594		3.00
	c Washington Courthouse	10,957		3.00
	d Jeffersonville	6,222		3.00
	d Octa	51,063		3.00
	t Jefferson	2,157		3.00
	t Union	0	NR (3)	3.00
			281,993	
Franklin	a Franklin County CFA	16,964,752		4.90 (6)
	c Columbus	14,882,754		5.10
	c Dublin	2,476,623		6.00
	c Gahanna	461,478		6.00
	c Grandview Heights	0	(3)	6.00
	c Grove City	886,252		6.00
	c Hilliard	331,399		6.00
	c Reynoldsburg	179,431		4.00
	c Upper Arlington	0	(3)	6.00
	c Westerville	82,083		6.00
	c Whitehall	130,956		6.00
	c Worthington	128,749		6.00
	d Canal Winchester	55,371		6.00
	d Groveport	1,406		4.00
	d Obetz	35,679		3.00
	t Franklin	10,966		3.00
t Prairie	36,841		3.00	
			36,664,740	
Fulton	t Dover	67,243		3.00
	t Pike	0	(3)	3.00
			67,243	
Gallia	a Gallia County	136,438		3.00
	c Gallipolis	51,489		3.00
			187,927	
Geauga	a Geauga County	62,522		3.00
	t Newbury	36,221		3.00
			98,742	
Greene	a Greene County	751,012		3.00
	c Beavercreek	180,377		3.00
	c Fairborn	434,701		3.00
	c Xenia	45,281		3.00
			1,411,371	
Guernsey	a Guernsey County	587,972		6.00 (7)
	t Jefferson	105,712		3.00
	t Wills	2,298		3.00
			695,982	
Hamilton	a Hamilton County	11,107,850		6.50 (8)
	c Blue Ash	894,969		3.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Hamilton (con't)	c Cincinnati	\$3,407,971		4.00 %
	c Forest Park	92,859		3.00
	c Harrison	75,735		3.00
	c Norwood	15,111		3.00
	c Sharonville	1,076,405		3.00
	c Springdale	132,629		3.00
	d Lockland	0 (3)		3.00
	t Green	22,147		2.00
	t Symmes	81,706		3.00
			\$16,907,382	
Hancock	a Hancock County	405,091		3.00
	c Findlay	375,304		3.00
	t Allen	0 (3)		3.00
	t Delaware	0 NR (3)		3.00
			780,395	
Hardin	a Hardin County	17,031		3.00
	c Kenton	15,729		3.00
			32,760	
Harrison	a Harrison County	5,634		3.00
			5,634	
Henry	c Napoleon	91,807		6.00
			91,807	
Highland	a Highland County	31,659		3.00
	c Hillsboro	54,798		7.00
			86,457	
Hocking	a Hocking County	490,786		3.00
	c Logan	18,683		1.50
	t Benton	94,745 NR		3.00
	t Falls	125,484		3.00
	t Good Hope	10,660 NR		3.00
	t Green	5,616 NR		3.00
	t Laurel	101,113		3.00
	t Marion	33,205		3.00
	t Perry	23,892		3.00
	t Salt Creek	5,900 NR		3.00
			910,083	
Holmes	a Holmes County	378,678		3.00
	d Millersburg	43,607		3.00
	t Berlin	182,208		3.00
	t Clark	15,488		3.00
	t Paint	7,618		3.00
	t Walnut Creek	64,847		3.00
			692,446	
Huron	c Bellevue	14,469 NR		3.00
	c Willard	8,718		1.00
			23,187	
Jackson	c Jackson	136,964		6.00
			136,964	
Jefferson	c Steubenville	267,450		6.00
	d Wintersville	0 (3)		3.00
			267,450	
Knox	a Knox County	133,827		3.00
	c Mount Vernon	99,292		3.00
			233,119	
Lake	a Lake County	811,961		3.00
	c Eastlake	67,687		3.00
	c Kirtland	0 (3)		3.00
	c Mentor	267,713		3.00
	c Wickliffe	130,993		3.00
	c Willoughby	207,923		3.00
	d Madison	52		3.00
	t Concord	132,671		3.00
	t Leroy	0 (3)		3.00
			1,618,999	
Lawrence	a Lawrence County	36,784		3.00
	t Perry	9,279		1.00
			46,062	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>	
		<u>By Tax District</u>	<u>Total Within Each County</u>		
Licking	a Licking County	\$472,603		3.00 %	
	c Heath	126,132		3.00	
	d Buckeye Lake	16,794		3.00	
			\$615,528		
Logan	a Logan County	57,553		3.00	
	c Bellefontaine	57,670		3.00	
			115,223		
Lorain	a Lorain County	426,365		3.00	
	c Amherst	45,908		3.00	
	c Avon	51,487		3.00	
	c Elyria	161,948		3.00	
	c North Ridgeville	27,928		3.00	
	c Oberlin	48,500		3.00	
	d Sheffield	0 (3)		3.00	
			762,136		
Lucas	a Lucas County	4,878,024		10.00 (9)	
	c Maumee	464,439		3.00	
	c Sylvania	0 (3)		3.00	
	t Jerusalem	119,590		3.00	
	t Monclova	57,931		3.00	
	t Springfield	294,876		3.00	
	t Swanton	0 (3)		3.00	
			5,814,860		
Madison	d Plain City	0 (3)		3.00	
	t Deercreek	63,572		6.00	
	t Pleasant	360		3.00	
			63,932		
Mahoning	a Mahoning County	696,723		3.00	
	d Sebring	2,805		3.00	
	t Austintown	202,453		3.00	
	t Beaver	72,345		3.00	
	t Boardman	264,115		3.00	
	t Canfield	61,908		3.00	
			1,300,350		
Marion	a Marion County	165,278		3.00	
	t Claridon	20,994		3.00	
	t Marion	134,901		3.00	
			321,173		
Medina	a Medina County	287,771		3.00	
	c Wadsworth	93,165		3.00	
	d Chippewa Lake	174		3.00	
	d Seville	38,413 NR		3.00	
	t Harrisville	2,224 NR		3.00	
	t Medina	85,750		3.00	
	t Montville	52,524		3.00	
	t Westfield	11,814 NR		3.00	
			571,835		
Mercer	a Mercer County	66,112		3.00	
			66,112		
Miami	a Miami County	321,363		3.00	
	c Piqua	95,558		3.00	
	c Tipp City	35,625		3.00	
	c Troy	205,387		3.00	
			657,933		
Montgomery	a Montgomery County	2,416,722		3.00	
	c Dayton	647,273		3.00	
	c Englewood	153,258		3.00	
	c Huber Heights	131,204		3.00	
	c Miamisburg	225,277		3.00	
	c Moraine	64,334		3.00	
	c Riverside	23,376		3.00	
	c Vandalia	57,762		3.00	
	c West Carrollton	0 (3)		3.00	
	d Brookville	33,929		3.00	
	t Butler	505,117		3.00	
	t Miami	303,903		3.00	
				4,562,155	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Morrow	t Chester	\$12,050		3.00 %
	t Franklin	6,571		3.00
			\$18,621	
Muskingum	Muskingum County CFA	NR		4.00
	a Muskingum County	266,698		3.00 (10)
	t Perry	18,252		1.00
			284,950	
Ottawa	a Ottawa County	641,308		3.00
	c Port Clinton	101,465		3.00
	d Marblehead	46,345		3.00
			789,118	
Paulding	d Paulding	0 (3)		3.00
			0	
Perry	a Perry County	2,322		3.00
			2,322	
Pickaway	c Circleville	91,860		6.00
	t Circleville	22,436		6.00
	t Monroe	150,662		6.00
	t Pickaway	5,960		6.00
			270,919	
Pike	a Pike County	76,266		3.00
	d Piketon	24,596 NR		3.00
			100,862	
Portage	c Aurora	195,691		6.00
	c Kent	3,788		6.00
	c Streetsboro	464,805		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
			921,411	
Preble	t Israel	77,493 NR		3.00
	t Jefferson	29,199		3.00
	t Monroe	7,299		3.00
			113,991	
Richland	a Richland County	453,556		3.00
	c Mansfield	207,925		3.00
	c Shelby	2,261		3.00
	d Bellville	62,577		3.00
	d Butler	0 (3)		3.00
	d Ontario	118,797		3.00
	t Mifflin	13,939		3.00
	t Washington	36,142		3.00
			\$895,196	
Ross	a Ross County	277,231		4.25 (11)
	c Chillicothe	197,624		3.00
			474,855	
Sandusky	a Sandusky County	193,611		3.00
	c Clyde	19,153		3.00
	c Fremont	47,940		3.00
	t Rice	21,169		3.00
	t Sandusky	94,428		3.00
			376,301	
Scioto	c Portsmouth	50,133		4.00
	t Clay	83,590		4.00
	t Nile	59,116		5.00
	t Porter	45,310		4.00
			238,149	
Seneca	a Seneca County	63,481		2.00
	c Fostoria	24,300		3.00
	t Hopewell	9,710		2.00
	t Loudon	0 (3)		3.00
			97,491	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Shelby	c Sidney	\$296,643		3.00 %
			\$296,643	
Stark	a Stark County	836,563		3.00
	c Canton	71,747		3.00
	c Massillon	52,585		3.00
	d Alliance	83,415		3.00
	t Jackson	348,707		3.00
	t Perry	8,010	NR	3.00
	t Plain	294,681		3.00
			1,695,707	
Summit	a Summit County	3,284,337		5.50 (12)
	c Akron	248,833		3.00
	c Cuyahoga Falls	238,331		3.00
	c Fairlawn	189,876		3.00
	c Green	264,858		3.00
	c Macedonia	86,108		3.00
	c Norton	659		5.00
	c Stow	132,763		3.00
	c Twinsburg	131,650		3.00
	d Boston Heights	93,725		3.00
	d Northfield	5,427		3.00
	d Richfield	112,360		3.00
	t Bath	173,376		3.00
	t Copley	184,823		3.00
	t Springfield	89,856		3.00
			5,236,980	
Trumbull	a Trumbull County	595,034		4.00 (13)
	t Howland	151,119		3.00
	t Liberty	150,191		3.00
			896,343	
Tuscarawas	a Tuscarawas County	371,698		3.00
			371,698	
Union	a Union County	176,920		3.00
	c Marysville	148,170		3.00
	t Allen	0	(3)	3.00
			325,090	
Van Wert	c Van Wert	110,448		6.00
			110,448	
Vinton	a Vinton County	43,363		3.00
	d McArthur	878		3.00
	t Brown	46,532	NR	3.00
	t Clinton	0	(3)	3.00
	t Eagle	171		3.00
	t Elk	0	NR (3)	3.00
	t Knox	0	(3)	3.00
	t Madison	0	(3)	3.00
	t Richland	0	(3)	1.50
	t Swan	19,642		3.00
			110,586	
Warren	a Warren County	1,783,963		3.00
	c Franklin	24,010		3.00
	c Lebanon	20,954		3.00
	c Mason	537,936		3.00
	c Springboro	88,672		3.00
	d Waynesville	2,723		3.00
	t Deerfield	747,109		3.00
	t Turtlecreek	1,470		3.00
	t Union	2,511		3.00
			3,209,348	
Washington	c Belpre	600		6.00
	c Marietta	494,622		6.00
			495,221	
Wayne	a Wayne County	203,459		3.00
	c Wooster	147,110		3.00
			350,569	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2007 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Williams	d Holiday City	\$93,642		3.00 %
	t Center	0 (3)		6.00
	t Florence	0 (3)		3.00
	t Jefferson	97,605		3.00
	t Northwest	0 (3)		3.00
			\$191,247	
Wood	c Bowling Green	183,431		3.00
	c Northwood	38,158		3.00
	c Perrysburg	63,134		3.00
	c Rossford	186,750		6.00
	t Lake	42,623		3.00
	t Perrysburg	250,589 NR		3.00
			764,683	
Wyandot	c Upper Sandusky	84,345		6.00
	t Crawford	0 (3)		3.00
			84,345	

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.