



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

TABLE S-4
No. 31 (2011)
August 12, 2011

LODGING TAX: Amounts Collected by Local Governments, Calendar Year 2009

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, 2009) are: Ashtabula (8.00%), Cuyahoga (9.50%), 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 20 localities that did not report calendar year 2009 lodging tax data, 64 counties, 135 townships and 186 municipalities (142 cities and 44 villages) are shown in this table as having a lodging tax; a total of 385 localities. Of the lodging taxes reported, 75.8 percent were levied at a 3.00 percent rate.

Incorporating prior year's data for those localities that did not respond and for jurisdictions that produced revenue, lodging tax collections for calendar year 2009 ranged from \$20 in Elk Township (Vinton County) to \$13,863,295 for the Franklin County CFA. It is estimated that the statewide total was \$118,476,623; down 11.7 percent from calendar year 2008. Forty-two localities with a lodging tax (or 10.9% of taxes currently in effect) reported no revenue for calendar year 2009.

**LODGING TAX:
 Amounts Collected by Local Governments, Calendar Year 2009**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2009 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total		\$118,476,623	\$118,476,623	
Adams	(a) Adams County	\$42,993	\$42,993	3.00%
Allen	(a) Allen County	\$383,345	\$779,970	3.00%
Allen	(c) Delphos	\$13,995		3.00%
Allen	(c) Lima	\$103,459		3.00%
Allen	(d) Bluffton	\$20,515		3.00%
Allen	(t) American	\$13,009		3.00%
Allen	(t) Bath	\$55,234		3.00%
Allen	(t) Perry	\$190,414		3.00%
Ashland	(a) Ashland County	\$180,035	\$379,521	3.00%
Ashland	(c) Ashland	\$4,799		3.00%
Ashland	(d) Loudonville	\$20,606		3.00%
Ashland	(t) Green	\$43,269		3.00%
Ashland	(t) Hanover	\$29,793		3.00%
Ashland	(t) Montgomery	\$101,018		3.00%
Ashtabula	(a) Ashtabula County	\$561,414	\$846,035	5.00% (2)
Ashtabula	(c) Conneaut	\$12,590		2.00%
Ashtabula	(d) Geneva-on-the-Lake	\$107,527		3.00%
Ashtabula	(t) Austinburg	\$46,395		3.00%
Ashtabula	(t) Harpersfield	\$15,668		3.00%
Ashtabula	(t) Saybrook	\$102,441		3.00%
Athens	(a) Athens County	\$265,493	\$518,200	3.00%
Athens	(c) Athens	\$243,473		3.00%
Athens	(c) Nelsonville	\$9,234		3.00%
Auglaize	(a) Auglaize County	\$71,082	\$71,082	3.00%
Belmont	(a) Belmont County	\$313,445	\$632,958	3.00%
Belmont	(t) Richland	\$318,873		3.00%
Belmont	(t) Union	\$640		3.00%
Brown	(a) Brown County	\$4,534	\$1,132,288	3.00%
Brown	(d) Aberdeen	\$9,193		2.00%
Brown	(d) Mount Orab	\$40,333		6.00%
Brown	(a) Butler County	\$904,429		3.00%
Brown	(c) Fairfield	\$173,799		3.00%
Butler	(c) Hamilton	\$84,209	\$1,402,879	6.00%
Butler	(c) Middletown	\$208,421		3.00%
Butler	(c) Oxford	\$341,455		6.00%
Butler	(d) Monroe	\$58,987		3.00%
Butler	(t) Oxford	\$426		2.00%
Butler	(t) West Chester	\$709,382		3.00%

2009 Collections

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>By Tax District</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>
Carroll	(a) Carroll County	\$77,058	\$147,845	3.00%
Carroll	(d) Carrollton	\$13,796		3.00%
Carroll	(t) Monroe	\$56,992		3.00%
Champaign	(a) Champaign County	\$17,269	\$19,677	3.00%
Champaign	(d) North Lewisburg	\$0 NR (3)		3.00%
Champaign	(t) Urbana	\$2,409		3.00%
Clark	(c) Springfield	\$533,622	\$631,396	6.00%
Clark	(t) Springfield	\$97,775		6.00%
Clermont	(a) Clermont County	\$461,512	\$943,127	3.00%
Clermont	(c) Milford	\$86,689		3.00%
Clermont	(t) Batavia	\$13,744		3.00%
Clermont	(t) Miami	\$49,677		3.00%
Clermont	(t) Union	\$331,505		3.00%
Clinton	(a) Clinton County	\$189,300	\$371,936	3.00%
Clinton	(c) Wilmington	\$109,493		3.00%
Clinton	(t) Liberty	\$66,111		3.00%
Clinton	(t) Vernon	\$7,032		3.00%
Columbiana	(c) East Liverpool	\$43,089	\$132,897	3.00%
Columbiana	(c) Salem	\$1,046		6.00%
Columbiana	(d) Lisbon	\$16,191		3.00%
Columbiana	(t) Elkrum	\$16,948		3.00%
Columbiana	(t) St. Clair	\$55,623		6.00%
Coshocton	(a) Coshocton County	\$81,918	\$158,305	3.00%
Coshocton	(c) Coshocton	\$76,343		3.00%
Coshocton	(t) Pike	\$43 NR		3.00%
Crawford	(c) Bucyrus	\$28,653	\$37,585	3.00%
Crawford	(c) Galion	\$8,932		6.00%
Crawford	(t) Holmes	\$0 NR (3)		3.00%
Cuyahoga	(a) Cuyahoga County	\$11,834,333	\$19,246,884	4.50% (4)
Cuyahoga	(c) Beachwood	\$616,913		3.00%
Cuyahoga	(c) Bedford Heights	\$0 (3)		3.00%
Cuyahoga	(c) Broadview Heights	\$4,209		3.00%
Cuyahoga	(c) Brook Park	\$117,271		3.00%
Cuyahoga	(c) Brooklyn	\$66,612		3.00%
Cuyahoga	(c) Cleveland	\$3,704,597		3.00%
Cuyahoga	(c) Euclid	\$7,959		5.00%
Cuyahoga	(c) Fairview Park	\$13,850 NR		3.00%
Cuyahoga	(c) Garfield Heights	\$8,768		3.00%
Cuyahoga	(c) Independence	\$941,589		3.00%
Cuyahoga	(c) Lyndhurst	\$0 (3)		3.00%
Cuyahoga	(c) Mayfield Heights	\$101,882		3.00%
Cuyahoga	(c) Middleburg Heights	\$423,651		3.00%
Cuyahoga	(c) North Olmsted	\$238,550		3.00%
Cuyahoga	(c) Rocky River	\$0 (3)		3.00%
Cuyahoga	(c) Solon	\$217,745		3.00%
Cuyahoga	(c) Strongsville	\$145,131		2.00%
Cuyahoga	(c) Warrensville Heights	\$16,269 NR		3.00%
Cuyahoga	(c) Westlake	\$381,236		3.00%
Cuyahoga	(d) Mayfield	\$118,370		3.00%

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2009 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Cuyahoga	(d) Oakwood	\$32,872 NR		3.00%
Cuyahoga	(d) Orange	\$255,075		3.00%
Darke	(a) Darke County	\$63,892	\$126,009	3.00%
Darke	(c) Greenville	\$53,015		3.00%
Darke	(d) Versailles	\$9,102		3.00%
Defiance	(c) Defiance	\$161,344	\$161,344	6.00%
Delaware	(a) Delaware County	\$153,121	\$312,069	3.00%
Delaware	(c) Delaware	\$58,506		3.00%
Delaware	(t) Berkshire	\$74,555		3.00%
Delaware	(t) Liberty	\$0 (3)		3.00%
Delaware	(t) Orange	\$25,887		3.00%
Erie	(a) Erie County	\$2,037,865	\$5,039,120	2.00%
Erie	(c) Huron	\$12,867		3.00%
Erie	(c) Sandusky	\$957,091		3.00%
Erie	(c) Vermilion	\$672		3.00%
Erie	(t) Groton	\$0 (3)		3.00%
Erie	(t) Huron	\$1,274,231		3.00%
Erie	(t) Margaretta	\$4,697		3.00%
Erie	(t) Milan	\$112,811		3.00%
Erie	(t) Perkins	\$594,092		3.00%
Erie	(t) Vermilion	\$44,795		3.00%
Fairfield	(a) Fairfield County	\$368,168	\$592,642	4.50% (5)
Fairfield	(c) Lancaster	\$124,317		3.00%
Fairfield	(c) Pickerington	\$100,156		3.00%
Fairfield	(t) Violet	\$0 NR (3)		3.00%
Fayette	(a) Fayette County CFA	\$129,080	\$172,107	3.00%
Fayette	(c) Washington Courthouse	\$8,449		3.00%
Fayette	(d) Jeffersonville	\$5,038		3.00%
Fayette	(d) Octa	\$26,681		3.00%
Fayette	(t) Jefferson	\$2,859		3.00%
Fayette	(t) Union	\$0 NR (3)		3.00%
Franklin	(a) Franklin County CFA	\$13,863,295	\$30,608,092	4.90% (6)
Franklin	(c) Columbus	\$12,727,236		5.10%
Franklin	(c) Dublin	\$1,962,057		6.00%
Franklin	(c) Gahanna	\$374,343		6.00%
Franklin	(c) Grandview Heights	\$0 (3)		3.00%
Franklin	(c) Grove City	\$843,647		6.00%
Franklin	(c) Hilliard	\$273,990		6.00%
Franklin	(c) Reynoldsburg	\$136,815		6.00%
Franklin	(c) Upper Arlington	\$0 (3)		6.00%
Franklin	(c) Westerville	\$49,074 NR		6.00%
Franklin	(c) Whitehall	\$93,115		6.00%
Franklin	(c) Worthington	\$154,586		6.00%
Franklin	(d) Canal Winchester	\$52,806		6.00%
Franklin	(d) Groveport	\$817		4.00%
Franklin	(d) Obetz	\$37,256		3.00%
Franklin	(t) Franklin	\$7,435		3.00%
Franklin	(t) Prairie	\$31,621		3.00%
Fulton	(t) Dover	\$59,945	\$59,945	3.00%

2009 Collections

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>By Tax District</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>
Fulton	(t) Pike	\$0	(3)	3.00%
Gallia	(a) Gallia County	\$134,807	\$196,653	3.00%
Gallia	(c) Gallipolis	\$61,846		3.00%
Geauga	(a) Geauga County	\$55,776	\$86,766	3.00%
Geauga	(t) Newbury	\$30,990		3.00%
Greene	(a) Greene County	\$810,977	\$1,509,975	3.00%
Greene	(c) Beavercreek	\$258,208		3.00%
Greene	(c) Fairborn	\$388,386		3.00%
Greene	(c) Xenia	\$45,189		3.00%
Greene	(t) Beavercreek	\$7,215		3.00%
Guernsey	(a) Guernsey County	\$607,701	\$704,869	6.00% (7)
Guernsey	(t) Jefferson	\$92,946		3.00%
Guernsey	(t) Wills	\$4,222		3.00%
Hamilton	(a) Hamilton County	\$9,929,432	\$15,180,350	6.50% (8)
Hamilton	(c) Blue Ash	\$933,898		3.00%
Hamilton	(c) Cincinnati	\$3,013,617		4.00%
Hamilton	(c) Forest Park	\$60,175		3.00%
Hamilton	(c) Harrison	\$59,635		3.00%
Hamilton	(c) Sharonville	\$1,010,218		3.00%
Hamilton	(c) Springdale	\$89,248		3.00%
Hamilton	(d) Lockland	\$0	(3)	3.00%
Hamilton	(t) Green	\$31,717		2.00%
Hamilton	(t) Symmes	\$52,410		3.00%
Hancock	(a) Hancock County	\$358,116	\$697,277	3.00%
Hancock	(c) Findlay	\$339,161		3.00%
Hancock	(t) Allen	\$0	(3)	3.00%
Hardin	(a) Hardin County	\$28,795	\$46,654	3.00%
Hardin	(c) Kenton	\$12,526		3.00%
Harrison	(a) Harrison County	\$5,333		3.00%
Henry	(c) Napoleon	\$78,462	\$78,462	6.00%
Highland	(a) Highland County	\$27,783	\$56,326	3.00%
Highland	(c) Hillsboro	\$28,544		4.00%
Hocking	(a) Hocking County	\$554,089	\$1,039,627	3.00%
Hocking	(c) Logan	\$19,054		1.50%
Hocking	(t) Benton	\$118,723		3.00%
Hocking	(t) Falls	\$140,443		3.00%
Hocking	(t) Good Hope	\$19,796 NR		3.00%
Hocking	(t) Green	\$9,339		3.00%
Hocking	(t) Laurel	\$102,182		3.00%
Hocking	(t) Marion	\$30,286		3.00%
Hocking	(t) Perry	\$35,914		3.00%
Hocking	(t) Salt Creek	\$9,800		3.00%
Holmes	(a) Holmes County	\$414,186	\$759,535	3.00%
Holmes	(d) Millersburg	\$42,941		3.00%
Holmes	(t) Berlin	\$199,951		3.00%
Holmes	(t) Clark	\$16,794		3.00%
Holmes	(t) Paint	\$13,340		3.00%
Holmes	(t) Walnut Creek	\$72,323		3.00%
Huron	(c) Bellevue	\$10,961	\$16,468	3.00%

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2009 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Huron	(c) Willard	\$5,507		1.00%
Jackson	(c) Jackson	\$129,308	\$129,308	6.00%
Jefferson	(c) Steubenville	\$205,524	\$205,524	6.00%
Jefferson	(d) Wintersville	\$0 (3)		1.00%
Knox	(a) Knox County	\$121,547	\$210,973	3.00%
Knox	(c) Mount Vernon	\$89,427		3.00%
Lake	(a) Lake County	\$640,450	\$1,266,613	3.00%
Lake	(c) Eastlake	\$35,267		3.00%
Lake	(c) Kirtland	\$0 NR (3)		3.00%
Lake	(c) Mentor	\$282,331		3.00%
Lake	(c) Wickliffe	\$64,810		3.00%
Lake	(c) Willoughby	\$155,499		3.00%
Lake	(d) Madison	\$1,006		2.00%
Lake	(t) Concord	\$87,250		3.00%
Lake	(t) Leroy	\$0 (3)		3.00%
Lawrence	(a) Lawrence County	\$76,473	\$94,404	6.00%
Lawrence	(t) Perry	\$17,931		1.00%
Licking	(a) Licking County	\$391,999	\$504,105	3.00%
Licking	(c) Heath	\$106,689		3.00%
Licking	(d) Buckeye Lake	\$5,417		3.00%
Logan	(a) Logan County	\$36,567	\$72,235	3.00%
Logan	(c) Bellefontaine	\$35,668		3.00%
Lorain	(a) Lorain County	\$341,750	\$659,709	3.00%
Lorain	(c) Amherst	\$44,930		3.00%
Lorain	(c) Avon	\$39,482		3.00%
Lorain	(c) Elyria	\$175,563		3.00%
Lorain	(c) North Ridgeville	\$17,601		3.00%
Lorain	(c) Oberlin	\$40,383		3.00%
Lorain	(d) Sheffield	\$0 (3)		3.00%
Lucas	(a) Lucas County	\$4,349,924	\$5,207,017	10.00% (9)
Lucas	(c) Maumee	\$556,257		3.00%
Lucas	(c) Sylvania	\$0 (3)		3.00%
Lucas	(t) Jerusalem	\$99,343		3.00%
Lucas	(t) Monclova	\$40,674 NR		3.00%
Lucas	(t) Springfield	\$160,819		3.00%
Lucas	(t) Swanton	\$0 NR (3)		3.00%
Madison	(d) Plain City	\$0 (3)	\$75,570	3.00%
Madison	(t) Deercreek	\$75,210		6.00%
Madison	(t) Pleasant	\$360 NR		3.00%
Mahoning	(a) Mahoning County	\$595,150	\$1,154,108	3.00%
Mahoning	(d) Sebring	\$3,142		3.00%
Mahoning	(t) Austintown	\$208,555		3.00%
Mahoning	(t) Beaver	\$57,996		3.00%
Mahoning	(t) Boardman	\$231,097		3.00%
Mahoning	(t) Canfield	\$58,167		3.00%
Marion	(a) Marion County	\$117,582	\$242,353	3.00%
Marion	(t) Claridon	\$8,945		3.00%
Marion	(t) Marion	\$115,826		3.00%
Medina	(a) Medina County	\$203,298	\$411,596	3.00%

2009 Collections

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>By Tax District</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>
Medina	(c) Brunswick	\$0 (3)		3.00%
Medina	(c) Wadsworth	\$55,381		3.00%
Medina	(d) Chippewa Lake	\$0 (3)		3.00%
Medina	(d) Seville	\$35,111		3.00%
Medina	(t) Harrisville	\$2,107 NR		3.00%
Medina	(t) Medina	\$78,238		3.00%
Medina	(t) Montville	\$26,723		3.00%
Medina	(t) Westfield	\$10,739		3.00%
Meigs	(d) Racine	\$0 NR (3)	\$0	3.00%
Mercer	(a) Mercer County	\$62,227	\$62,227	3.00%
Miami	(a) Miami County	\$269,256	\$551,287	3.00%
Miami	(c) Piqua	\$53,893		3.00%
Miami	(c) Tipp City	\$30,972		3.00%
Miami	(c) Troy	\$197,165		3.00%
Montgomery	(a) Montgomery County	\$2,027,088	\$3,900,033	3.00%
Montgomery	(c) Dayton	\$586,635		3.00%
Montgomery	(c) Englewood	\$151,950		3.00%
Montgomery	(c) Huber Heights	\$124,281		3.00%
Montgomery	(c) Miamisburg	\$218,909		3.00%
Montgomery	(c) Moraine	\$10,596		3.00%
Montgomery	(c) Riverside	\$3,536		3.00%
Montgomery	(c) Vandalia	\$39,660		3.00%
Montgomery	(c) West Carrollton	\$0 (3)		3.00%
Montgomery	(d) Brookville	\$20,317		3.00%
Montgomery	(t) Butler	\$463,670		3.00%
Montgomery	(t) Miami	\$253,391		3.00%
Morgan	(a) Morgan County	\$36,242	\$36,242	3.00%
Morrow	(t) Chester	\$9,589	\$12,248	3.00%
Morrow	(t) Franklin	\$2,659		3.00%
Muskingum	(a) Muskingum County	\$275,843	\$650,199	3.00% (10)
Muskingum	(a) Muskingum CFA	\$366,770		4.00%
Muskingum	(t) Perry	\$7,585		1.00%
Ottawa	(a) Ottawa County	\$773,373	\$1,054,285	3.00%
Ottawa	(c) Port Clinton	\$119,985		3.00%
Ottawa	(d) Marblehead	\$31,500		3.00%
Ottawa	(t) Portage	\$98,532		3.00%
Ottawa	(t) Put-In-Bay	\$30,894		1.00%
Paulding	(d) Paulding	\$0 (3)	\$0	3.00%
Perry	(a) Perry County	\$2,877	\$2,877	3.00%
Pickaway	(c) Circleville	\$109,485	\$243,159	6.00%
Pickaway	(t) Circleville	\$34,508		6.00%
Pickaway	(t) Monroe	\$90,349		6.00%
Pickaway	(t) Pickaway	\$8,816		3.00%
Pike	(a) Pike County	\$85,618	\$119,545	3.00%
Pike	(d) Piketon	\$33,928		3.00%
Portage	(c) Aurora	\$208,979	\$860,434	6.00%
Portage	(c) Kent	\$1,574		6.00%
Portage	(c) Streetsboro	\$427,487		6.00%
Portage	(t) Brimfield	\$222,394		6.00%

2009 Collections

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>By Tax District</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>
Portage	(t) Mantua	\$0	(3)	3.00%
Portage	(t) Shalersville	\$0	(3)	3.00%
Preble	(t) Israel	\$71,167	\$109,882	3.00%
Preble	(t) Jefferson	\$35,309		3.00%
Preble	(t) Monroe	\$3,406		3.00%
Richland	(a) Richland County	\$359,562	\$756,799	3.00%
Richland	(c) Mansfield	\$188,370		3.00%
Richland	(c) Shelby	\$1,751		3.00%
Richland	(d) Bellville	\$75,842		3.00%
Richland	(d) Butler	\$0 NR	(3)	3.00%
Richland	(d) Ontario	\$93,980		3.00%
Richland	(t) Mifflin	\$8,845		3.00%
Richland	(t) Washington	\$28,449		3.00%
Ross	(a) Ross County	\$255,904	\$436,837	4.25% (11)
Ross	(c) Chillicothe	\$180,933		3.00%
Sandusky	(a) Sandusky County	\$159,307	\$315,292	3.00%
Sandusky	(c) Clyde	\$17,481		3.00%
Sandusky	(c) Fremont	\$52,764		3.00%
Sandusky	(t) Rice	\$22,958		3.00%
Sandusky	(t) Sandusky	\$62,782		3.00%
Scioto	(c) Portsmouth	\$56,404	\$246,224	4.00%
Scioto	(t) Clay	\$89,744		4.00%
Scioto	(t) Nile	\$56,556		5.00%
Scioto	(t) Porter	\$43,521		4.00%
Seneca	(a) Seneca County	\$58,486	\$85,748	2.00%
Seneca	(c) Fostoria	\$17,552		3.00%
Seneca	(t) Hopewell	\$9,710 NR		2.00%
Seneca	(t) Loudon	\$0	(3)	3.00%
Shelby	(c) Sidney	\$204,253	\$204,253	3.00%
Stark	(a) Stark County	\$846,542	\$1,618,132	3.00%
Stark	(c) Alliance	\$78,500		3.00%
Stark	(c) Canton	\$56,417		3.00%
Stark	(c) Massillon	\$49,023		3.00%
Stark	(t) Jackson	\$362,176		3.00%
Stark	(t) Perry	\$6,337		3.00%
Stark	(t) Plain	\$219,137		3.00%
Summit	(a) Summit County	\$3,382,284	\$5,183,378	5.50% (12)
Summit	(c) Akron	\$151,427		3.00%
Summit	(c) Cuyahoga Falls	\$205,392		3.00%
Summit	(c) Fairlawn	\$183,490		3.00%
Summit	(c) Green	\$302,110		3.00%
Summit	(c) Macedonia	\$82,926		3.00%
Summit	(c) Norton	\$1,309		3.00%
Summit	(c) Stow	\$170,831		3.00%
Summit	(c) Twinsburg	\$114,903		3.00%
Summit	(d) Boston Heights	\$61,097		3.00%
Summit	(d) Northfield	\$4,581		3.00%
Summit	(d) Richfield	\$119,307		3.00%
Summit	(t) Bath	\$153,243		3.00%

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2009 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Summit	(t) Copley	\$196,011		3.00%
Summit	(t) Springfield	\$54,466		3.00%
Trumbull	(a) Trumbull County	\$501,690	\$790,792	4.00% (13)
Trumbull	(t) Bazetta	\$0	(3)	3.00%
Trumbull	(t) Braceville	\$48,496		3.00%
Trumbull	(t) Howland	\$129,524		3.00%
Trumbull	(t) Liberty	\$111,081		3.00%
Tuscarawas	(a) Tuscarawas County	\$344,624	\$398,042	3.00%
Tuscarawas	(d) Mineral City	\$45,472		1.00%
Tuscarawas	(d) Sugarcreek	\$7,946 NR		3.00%
Union	(a) Union County	\$99,809	\$218,119	3.00%
Union	(c) Marysville	\$118,310		3.00%
Union	(t) Allen	\$0	(3)	3.00%
Van Wert	(c) Van Wert	\$82,228	\$82,228	6.00%
Vinton	(a) Vinton County	\$21,423	\$42,279	3.00%
Vinton	(d) McArthur	\$0	(3)	3.00%
Vinton	(t) Brown	\$0	(3)	3.00%
Vinton	(t) Clinton	\$0	(3)	3.00%
Vinton	(t) Eagle	\$149		3.00%
Vinton	(t) Elk	\$20		6.00%
Vinton	(t) Harrison	\$0	(3)	3.00%
Vinton	(t) Jackson	\$567		3.00%
Vinton	(t) Knox	\$0	(3)	3.00%
Vinton	(t) Madison	\$142		3.00%
Vinton	(t) Richland	\$0	(3)	3.00%
Vinton	(t) Swan	\$19,978		3.00%
Warren	(a) Warren County	\$1,784,382	\$3,304,973	3.00%
Warren	(c) Franklin	\$27,948		3.00%
Warren	(c) Lebanon	\$15,341		3.00%
Warren	(c) Mason	\$666,274		3.00%
Warren	(c) Springboro	\$70,232		3.00%
Warren	(d) Waynesville	\$2,432		3.00%
Warren	(t) Deerfield	\$733,898		3.00%
Warren	(t) Turtlecreek	\$1,781		3.00%
Warren	(t) Union	\$2,686		3.00%
Washington	(a) Washington	\$5,739	\$511,877	3.00%
Washington	(c) Belpre	\$472		6.00%
Washington	(c) Marietta	\$505,665		6.00%
Wayne	(a) Wayne County	\$208,722	\$363,317	3.00%
Wayne	(c) Wooster	\$154,595		3.00%
Williams	(d) Holiday City	\$74,484 NR	\$152,629	3.00%
Williams	(t) Center	\$0	(3)	6.00%
Williams	(t) Florence	\$0	(3)	3.00%
Williams	(t) Jefferson	\$78,145		3.00%
Williams	(t) Northwest	\$0	(3)	3.00%
Wood	(c) Bowling Green	\$154,620	\$924,150	3.00%
Wood	(c) Northwood	\$27,327		3.00%
Wood	(c) Perrysburg	\$246,945		3.00%
Wood	(c) Rossford	\$289,962		6.00%

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2009 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Wood	(t) Lake	\$24,751		3.00%
Wood	(t) Perrysburg	\$180,546		3.00%
Wyandot	(c) Upper Sandusky	\$65,756	\$65,756	6.00%
Wyandot	(t) Crawford	\$0	(3)	3.00%

NR: Did not report data for calendar year 2009; most current available data used for publication purposes.

- (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.