

RESOLUTION No. 25-503

A RESOLUTION AMENDING AND RESTATING PRIOR RESOLUTIONS ADOPTING AN EXCISE TAX ON HOTEL LODGING TAX IN UNION COUNTY, OHIO

WHEREAS, the Board of County Commissioners, Union County, Ohio, on September 16, 1991, by a resolution recorded in Commissioners' Journal Volume 39, page 225, adopted a county-wide excise tax of three percent on all transactions by which lodging by a hotel is or is to be furnished to transient guests; and

WHEREAS, the Board of County Commissioners, on October 28, 1991, by a resolution recorded in Commissioners' Journal Volume 39, page 254, postponed the effective date of the excise tax on lodging tax to December 1, 1991; and

WHEREAS, under prior law, the excise tax on hotel lodging applied only to establishments with more than five rooms for transient guests; and

WHEREAS, Amended Substitute House Bill No. 197, as adopted by the 133rd Ohio General Assembly, effective on March 27, 2020, enacted R.C. 5709.091 authorizing a board of county commissioners to adopt a resolution specifying a "hotel," for purposes of the excise tax on hotel lodging, includes establishments with fewer than five rooms used for accommodating transient guests and certain other establishments regardless of whether rooms used for accommodating transient guests are accessed by separately keyed doors or are located on two or more structures under common ownership; and

WHEREAS, the Union County Convention and Visitors Bureau recommends amending the definition of "hotel" for purposes of the Union County lodging tax to implement the changes authorized by R.C. 5709.091 so the county lodging tax applies uniformly to all establishments in Union County providing hotel lodging to transient guests.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, UNION COUNTY, OHIO, THAT:

Section 1. Pursuant to R.C. 5739.024, renumbered as R.C. 5739.09 effective June 21, 2002, there is hereby levied a county excise tax of three percent (3%) on all transactions with Union County by which lodging by a hotel, as defined in R.C. 5739.01(M), is or is to be furnished to transient guests.

Section 2. Said tax shall be in full force and effect beginning December 1, 1991, and shall remain in effect without further action on the part of the Board of County Commissioners, Union County, Ohio.

Section 3. As authorized under R.C. 5739.091, effective January 1, 2026, for purposes of the excise tax on hotel lodging provided to transient guests, "hotel" includes the following:

- (1) Establishments in which fewer than five rooms are used for the accommodation of guests; and
- (2) Establishments at which rooms are used for the accommodation of guests regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry; and, in determining the number of rooms, all rooms are included regardless of the number of structures in which the rooms are situated or the number of parcels of land on which the structures are located if the structures are under the same ownership and the structures are not identified in advertisements of the accommodations as distinct establishments. For the purposes of this Section 3(2), two or more structures are under the same ownership if they are owned by the same person, or if they are owned by two or more persons the majority of the ownership interests of which are owned by the same person.

Section 4. Pursuant to R.C. 5739.024, renumbered as R.C. 5739.09 effective June 21, 2002, the Board of County Commissioners shall establish rules and regulations necessary to provide for the administration and allocation of said tax to include, but not limited to, proper notification to all hotels, a consistent reporting format, and a structure to treat late or non-payment.

Section 5. After the cost of administering the tax is deducted, a uniform percentage of the tax collected in each municipal corporation or in each unincorporated portion of a township that does not levy an excise tax on such transaction shall be rebated to said municipal corporation or township.

Section 6. Pursuant to R.C. 5739.024, renumbered as R.C. 5739.09 effective June 21, 2002, the balance of the tax collected, less the real and actual costs of administering said tax, shall be deposited in the county general fund and shall be spent solely to make contributions to the county convention and visitors bureau.

Section 6. Collection and distribution to the county convention and visitors bureau shall be made every calendar month from the preceding month's collections.

Section 8. The Clerk to the Board is directed to cause this resolution to be entered into the proper record book of the Board of County Commissioners and, in addition, to forward a certified copy of said resolution to the County Auditor and to the City of Marysville.

Section 9. The Board finds and determines that all of its formal actions concerning and relating to adopting this Resolution occurred in an open meeting of this Board, and that all deliberations of this Board that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Revised Code §121.22.

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Steve Robinson introduced this resolution and moved its passage;
TOM McCarthy seconded the motion; and after discussion, the chair called a roll call vote, and the results were:

Steve Robinson Yes No

Tom McCarthy Yes No

Dave Lawrence Yes No

Passed: NOVEMBER 26, 2025

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY, OHIO

ATTEST: Mallory Lehman
Mallory Lehman, Clerk

[Signature]
Steve Robinson

[Signature]
Tom McCarthy

[Signature]
Dave Lawrence

Approved as to Form:

[Signature]
Thayne D. Gray Nov. 26, 2025
Assistant Prosecuting Attorney

LODGING EXCISE TAX CODE OF REGULATIONS

UNION COUNTY, OHIO

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Union County Lodging Excise Tax Code of Regulations

SECTION 1. TITLE AND EFFECTIVE DATE

This Code of Regulations shall be known and may be cited and called the “Union County Lodging Tax Code of Regulations”

This Lodging Tax Code of Regulations is effective as beginning January 1, 2026.

SECTION 2. DEFINITIONS

As used in the Union County Lodging Tax Code of Regulations:

- (A) **Board** - means the Board of County Commissioners, Union County, Ohio.
- (B) **Auditor** - means the Union County Auditor and any of the Auditor’s designees.
- (C) **Person** - means individuals, partnerships, corporations, receivers, assignees, trustees in bankruptcy, estates, firms, associations, limited liability companies, joint ventures, clubs, societies, and any or all combinations of the foregoing in any form.
- (D) **Hotel** – means every establishment kept, used maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to transient guests in which (1) one or more rooms are used for the accommodations of transient guests, regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry. All rooms are considered together regardless of the number of structures in which the rooms are situated or the number of parcels of land on which the structures are located if the structures are under the same ownership and the structures are not identified in advertisements of the accommodations as distinct establishments. For purposes of these Regulations, two or more structures are under the same ownership if they are owned by the same person, or if they are owned by two or more persons the majority of the ownership interests of which are owned by the same person. . This includes but is not limited to hotels, motels, inns, rooms, bed & breakfast, cottages, cabins, condominiums, vacation homes or any similar structures.

- (E) **Transient Guest(s)** - means person(s) occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.
- (F) **Premises** - means a parcel or contiguous parcels of real property on which a hotel is operated.
- (G) **Consumer** - means the person, whether or not a guest, who pays or is obligated to pay the rent for the lodging of transient guest(s) in a hotel.
- (H) **Rent** - means the total value in money or anything paid or delivered, or promised to be paid or delivered for hotel lodging, with no deduction for the cost of labor, service, property used, interest discount paid or allowed after the price is paid or agreed to be paid, or any other expense. **Rent** does not include: (1) amounts refunded for lodging not used when the full rent and tax are refunded by cash or credit; nor (2) cash discounts allowed when the lodging is furnished or contracted to be furnished.
- (I) **Tax** - means, unless otherwise specified, the tax levied and imposed.
- (J) **Notice** - means communication submitted in writing and personally delivered or forwarded by mail to the last known address of anyone affected by these Regulations.
- (K) **Vendor** means a person required to have an Ohio Retail Sales Tax Vendor License and to operate a business under section 5739.17 of the Revised Code, and who operates a hotel which furnishes lodging to transient guests and includes the agents and employees of the vendor who perform those functions on behalf of the vendor. "Vendor" also includes the owner, lessee, mortgagor in possession, of the real estate upon whose premises the vendor operates or has operated a hotel, when the vendor is or becomes a non-resident of Ohio or conceals his whereabouts or his property.

SECTION 3. LEVY OF TAX; WHEN COLLECTABLE; PRESUMPTION

- (A) An excise tax is levied and imposed on each transaction in Union County by which lodging is or is to be furnished by a vendor to a transient guest or guests, at the rate of three (3%) percent of the rent for each such transaction. For Hotels with five (5) or more rooms, the tax shall be effective on December 1, 1991. For Hotels with fewer than five

- (5) rooms, the tax shall be effective on and after January 1, 2026.
- (B) The tax applies and is collectable when the lodging is furnished, regardless of when the rent is paid or delivered.
 - (C) No Vendor shall fail to collect the full and exact excise tax. No vendor shall refund, remit, or rebate to a transient guest, either directly or indirectly, any of the Tax levied, or make in any form of advertising verbal or otherwise, any statements implying that the vendor is absorbing the Tax or paying the Tax for the transient guest by an adjustment of prices, or furnishing lodging at a price including the Tax or rebating the Tax in any other manner.
 - (D) The tax does not apply to any rent which is paid or to be paid or reimbursed by the Federal government, the State of Ohio, or any of its political subdivisions. Such transactions will qualify as exempt by filing a certificate of exemptions together with the bill, statement, or invoice and copies of any checks received in payment.
 - (E) For the proper administration, and to prevent evasion, of the tax, it is presumed that all rents for hotel rooms in the Union County are subject to the tax until the contrary is established.
 - (F) The tax is not a part of the rent and shall be separately stated as such on every rent invoice, bill, statement, or other written charge therefore.

SECTION 4. LIABILITIES OF VENDOR AND CONSUMER

- (A) The tax imposed on and shall be paid by the consumer to the vendor as trustee solely for the benefit of Union County, and each vendor as such trustee shall collect from the consumer the full and exact amount of the tax payable on each taxable transaction in the way and at the times provided as follows:
 - (1) If the price is, at or before the transaction, paid in cash, draft or money order by the consumer to the vendor, the vendor shall collect the tax with and with the price.
 - (2) If the price is otherwise paid or to be paid, the vendor shall, at or before the furnishing of the lodgings, charge the tax to the account of the consumer, which amount shall be collected by the vendor from the consumer in addition to the price.
- (B) Each such transaction shall be reported on, and the amount of the tax

applicable thereto shall be remitted with, the return for the period in which the transaction occurs and the amount of the tax shall become a legal charge in favor of the vendor and against the consumer.

- (C) To the extent the vendor fails to collect the tax from the consumer upon each taxable transaction or, having collected the tax, fails to return and remit the same when due, the tax is imposed and levied on the vendor. This paragraph does not affect any duty of a vendor nor the liability of any consumer to pay the tax, both as imposed; but any payment of tax by the vendor or the consumer reduces the liability of the other to the County to the extent of the payment.

SECTION 5. RETURNS; WHEN DUE; REMISSION OF PENALTIES; PROCEDURE THEREON; FAILURE TO FILE; FORM

- (A) Each vendor shall, on or before the 20th day of February 2026, and on or before the 20th day of each month thereafter, make and file a complete return with the Auditor for the preceding calendar month on the form prescribed and set forth below, showing all the information required thereon, including the amount of tax required to be collected from the consumer and the amount of tax due from the vendor to the County.
- (B) Upon application of the vendor, in writing and for good cause shown, the Auditor may extend the time for making and filing returns and may remit any part of the penalties which may be due.
- (C) The monthly return shall be filed by mailing it to the Auditor or filing the return in person at the County Auditor's office, 233 West 6th Street, Marysville, OH, 43040 together with the payment of the amount of tax shown to be due on it plus penalty and interest. Returns only may be submitted by email to mwesley@unioncountyohio.gov. All payments must be made in person or by mail.
- (D) The form of the return shall be as shown in Exhibit A including the instructions and the information required as shown is made a part hereof as fully as if set forth herein.
- (E) Any vendor who fails to file a complete return as required under the Regulations shall forfeit and pay into the County Treasury a penalty of \$100 per day for each day the return is late, up to a maximum of ten percent (10%) of the amount of the tax due. Any vendor who fails to pay the full tax due for hotel lodging when due but pays the delinquent tax

before an assessment is issued under these Regulations, shall pay interest on the amount due at the then current annual rate a determined under R.C. 5703.47. The penalty and interest may be collected by assessment in the manner provided in these Regulations.

- (F) If any vendor required to file monthly returns for the lodging tax fails for two consecutive months or for three or more months in any twelve consecutive months, to file such returns when due or to pay the excise tax, or if any vendor authorized to file returns at less frequent intervals, fails on two or more occasions with in a twenty-four month period to file returns when due or to pay the excise tax, the Board may require the vendor to furnish security in an amount equal to three (3) times the monthly average in the previous calendar year.

SECTION 6. ASSESSMENTS; LIABILITIES OF VENDOR AND CONSUMER

- (A) If any vendor collects the tax and fails to remit the same to the County, the vendor shall be individually liable for any amount collected which the vendor failed to remit. If any vendor fails to collect the tax or any consumer fails to pay the tax on any transaction subject thereto, such vendor **and** consumer shall be jointly and severally liable for the same, and the Auditor may assess against the vendor in the first case, or the vendor **and** consumer in the second case, as the facts may require, based on any information in the Auditor's possession.
- (B) An assessment against a vendor shall not discharge the consumer's liability to reimburse the vendor for the tax if the **consumer** had not paid the tax.
- (C) An assessment issued against either the vendor or the consumer shall not be considered an election of remedies nor a bar to an assessment against the other for the tax applicable to the same transaction; provided, that no assessment shall be issued against any person for the tax due on a particular transaction if the tax has been paid by another.

SECTION 7. MAINTENANCE AND INSPECTION OF RECORDS; ASSESSMENTS

- (A) The burden of proof rests on each vendor to show what part, if any, of the vendor's gross receipts from hotel room rents are not taxable, and for such purpose each vendor shall maintain and keep complete and accurate records of rents, together with a record of the tax collected thereon, which shall include:

- (1) Primary records such as all guest or rent registers, rent invoices, statements or bills, rent payments and/or refunds on them, room rate sheets or cards of prices per day of each room as required by ORC 3731.16, receipts of taxes collected, copies of the appropriate schedule of Federal income tax returns, Ohio sales tax returns and tax returns to local subdivision having a hotel lodging excise tax identical or substantially similar to the tax imposed hereby, as filed by the vendor, exemption certificates, tax payment receipts, cash register tapes or other POS transaction detail or other POS transaction detail, and all other pertinent documents; and
 - (2) Secondary records such as bank deposit receipts and day books, journals, or any other records in which data collected by the vendor, which must be supported by complete detailed records from which data was collected.
- (B) Guest or rent invoices, statements or bills and cash register tapes or other POS transaction details for taxable rents must have the total taxable rent and the tax charges and/or collected separately stated thereon, which amounts are to be collected and recorded in a secondary record.
 - (C) Rent invoices, statements or bills must also clearly show the length of stay, in terms of consecutive days, for each guest.
 - (D) All such records must be preserved for four (4) years unless the Auditor consents, in writing, to their destruction within that period, or by order requires that they be kept for a longer period; provided, however, that any such records need no longer be preserved after an assessment for additional tax has been made and paid, with all penalties and interest thereon, for the period involved in such assessment, but a copy of such paid assessment shall be maintained for four (4) years following the period included in such assessment.
 - (E) All such records and documents shall be open during regular business hours for inspection of the Auditor who may review, investigate, examine, and audit any of such records of such records of any vendor from time to time to determine if the proper tax has been returned and remitted. In connection with such investigation, the Auditor may interview the vendor, the vendor's agents and employees and take

sworn statements as authorized under R.C. 319.06. If the Auditor's investigation of such complete records reveals that any tax or additional tax should have been reported and remitted by the vendor, the Auditor shall assess such tax or additional tax in the manner provided in paragraph (G) hereof, infra, provided that if the Auditor is satisfied that failing to report the said tax when due was caused by unintentional or immaterial error, mistake, or omission, the Auditor shall not impose the penalty.

- (F) If any vendor fails to maintain complete primary sales records, accurately reflecting the total rents subject to the tax and of the tax due thereon, or which may be used in verifying the accuracy of the figures reflected in the vendor's secondary records and/or reported on the tax returns filed hereunder, the Auditor will use one or more of these methods for such verification:
- (1) Determine the total amount of all rents, less rental refunds when the full tax has also been refunded either in cash or by credit, as the facts may require, based on any available information.
 - (2) Determine taxable and non-taxable rents, or the ratio of taxable rents to total rents, or both, as the facts may require based on any available information.

The above-described determinations may be based on a sampling or test checks of the vendor's business activity for a representative period, or other information relating to the rental of rooms made by such vendor. The Auditor may make the same determination where the facts in the Auditor's possession reasonably the belief that the amount of the tax required to be collected is or should be greater than the amount remitted by the vendor.

- (G) If any vendor:
- (1) Fails to maintain complete records, as required hereby; or
 - (2) Fails or refuses to permit the Auditor to inspect any records; or
 - (3) Refuses to permit the Auditor to sample or test check the business activity; or
 - (4) Having filed a return or returns, misrepresents or fails to disclose, any material fact or figure thereon; or

- (5) Having collected the tax, fails to remit the same when due; or
- (6) Fails to file a full and complete return when due; or
- (7) Fails to pay the full amount of the tax when due

the County Auditor or the Auditor's designee shall determine the proper amount of tax by any mean set forth above; the tax as so determined will be deemed to be the tax collected by such vendor during the entire time under review; and the County Auditor or the Auditor's designee shall assess such amount of tax based on such determination, less the tax paid during such period, if any, (a) plus interest at the per annum rate as set under section 5703.47 of the Revised Code, computed from the time the amounts of tax assessed should have been paid; (b) plus a penalty of ten per cent (10%) of the amount of the assessment of tax.

- (H) No assessment, however, shall be made or issued against a vendor or consumer for any tax more than four (4) years after the return day for the period in which the taxable transaction giving rise to the assessment of the tax occurred, or after the return for the period was filed, whichever is later.
- (I) All returns, documents and payments submitted by each vendor, all records and other documents examined and all information or knowledge of any vendor's business obtained by the Auditor are subject to R.C. 57115.49.

SECTION 8. PROCEDURE FOLLOWING ASSESSMENT; APPEALS

- (A) Each assessment shall be in writing stating clearly the reasons and basis therefore, upon forms adopted by the County Auditor.
- (B) In each case of an assessment, the County Auditor shall give to the assessee written notice thereof to be served personally or by certified mail, return receipt requested, along with a copy of the written assessment.
- (C) Unless the assessed vendor, within thirty (30) days after service thereof, files with the Board a petition for reassessment in writing addressed to the Board and verified under oath by the vendor or the vendor's duly authorized agent knowing about the facts, and setting forth with particularity the items of assessment objected to, together with the reasons for such objection, the assessment shall become final and the amount thereof shall be deemed a debt due and payable to the County,

at which point the Board shall cause to be filed a civil action in the name of the Board for judgment in the amount of the assessment, including penalties and interest added thereto under the provisions hereof.

- (D) When a petition for reassessment is timely filed, the Board shall assign a time and place for hearing the same and shall notify the petitioner thereof by certified mail. Notice of the decision of the Board upon the petition after the hearing shall be served upon the petitioner by certified mail and deposited in the United States mail on the date of the entry of the decision in its journal.
- (E) If aggrieved by the decision of the Board, the petitioner may appeal to the Court of Common Pleas under ORC 307.56.
- (F) When the merits of the assessment or any part of it are finally adjudicated, the Auditor shall collect the same as in paragraph (C) hereof upon the failure of a petition for reassessment.
- (G) All monies collected upon assessments including penalties and interest shall, when received by the County, be considered as revenue arising from the tax.

SECTION 9. LIABILITY OF OFFICERS AND AGENTS

If any person, other than an individual, required to file returns and to remit the tax, fails for any reason to make such filing or payment, its officers, partners, or managing agents, or employees having control or supervision of, or charged with the responsibility of, filing returns and making payments of tax, shall be personally liable for such failure. The dissolution of such entity shall not discharge its liability for failing to file returns or remit tax due before such dissolution. Such liability may be collected by assessment in the manner in this Resolution.

Section 10. SALE OF ENTIRE BUSINESS; SUCCESSOR, LIABLE FOR TAXES AND PENALTIES DUE

If a vendor liable for the tax sells the business or quits the business, the taxes, interest and penalties imposed hereby on taxable rents made before that time shall become due and payable immediately, and such person shall make a final return within fifteen (15) days after the date of selling or quitting business. The vendor's successor shall withhold enough of the purchase money to cover such taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Auditor showing that the taxes,

interest, and penalties have been paid, or a certificate indicating that no taxes are due. If the purchaser of the business fails to withhold purchase money, the purchaser shall be liable for the payment of the taxes, interest, and penalties accrued and unpaid during the operation of the business by the former owner.

SECTION 11. REFUND OF TAXES ILLEGALLY OR ERRONEOUSLY PAID

- A. A written claim for refund of taxes illegally or erroneously paid (or paid on an illegal or erroneous assessment where the vendor has not reimbursed himself from the consumer) may be filed in writing with the Auditor for a vendor within ninety (90) days from the date claimant discovers or should have discovered that the payment was illegal or erroneous, but not later than four (4) years from the date of such payment.
- B. Such claim must show that the tax was remitted to the County and that if it was collected from a consumer, the claimant has either reimbursed himself from the consumer or will hold such refund in trust for the benefit of the consumer.
- C. The Auditor shall promptly determine the amount of the refund due (adding thereto interest at the annual rate in effect from time to time under R.C. 5703.47 for the overpayment period) and whether an unpaid liability for tax against the claimant for the payment of tax currently exists, in which case, such refund, if allowed, plus interest, or to the extent allowed, shall be applied against such current liability to the full extent of the latter. The Auditor shall certify the excess amount of refund allowed or the full amount, as the case may be, and shall draw a warrant for such certified amount on the County Treasurer in favor of the claimant. The County Treasurer shall pay such amount from any monies to the credit of the appropriate hotel lodging excise tax account of the County Undivided General Tax Fund.
- D. If, however, the Auditor's decision on a claim for refund is to award less than the full amount claimed, the Auditor's decision shall be treated in the same manner as an assessment under Section 8 hereof and the aggrieved claimant and the County shall have all the rights, remedies and duties as stated in said Section 8 as upon an assessment; but the Auditor shall withhold his certification until the merits of the claim have been finally adjudicated.

SECTION 12. SETTLEMENT OF TAX FUND; ADMINISTRATIVE FEE

- A. All receipts collected from the tax shall be deposited in a fund or funds under section 5739.09(L) of the Revised Code.
- B. All revenue arising from the tax shall be spent solely for the purposes specified in section 5739.09(L) of the Revised Code and Resolution No. 15-1386.
- C. After receiving the monthly lodging tax from all vendors, the Board shall pay to the Union County Convention and Visitors Bureau from the Hotel Excise Tax Fund an amount as determined in the agreement between the Chamber and the Board, as may be amended from time to time. The Auditor shall withhold from the excise tax funds collected the real and actual cost of administering tax collection, which shall be not less than 3% of the tax collected plus any cost of tax enforcement, including without limitation, court costs, attorney's and expert's fees, or any other administrative expenses incurred in collection.

SECTION 13. EXAMPLES

These examples are published to illustrate, for the benefit of the public, the application of the tax in specific situations:

- (A) If a person engages or reserves, and pay for, the hotel room(s) for thirty (30) consecutive days or more for specified guest(s), the tax does not apply even if such guest(s) may, in fact, occupy the room(s) for less than thirty (30) consecutive days, such guest(s) having the right to occupy said room(s) for the longer period.
- (B) If in example A the room(s) are vacated in less than thirty (30) days, the tax applies.
- (C) If a person engages or reserves hotel room(s) for less than thirty (30) days for specified guest(s) and during or at the end of the engagement or reservation period extends the engagement of room(s), whether the same or different room(s), for thirty (30) days or more, without interruption of occupancy or the right to occupancy, the tax does not apply.
- (D) If a person engages or reserves hotel room(s) for more than thirty (30)

consecutive days for guest(s) who, nevertheless, may not, in fact, have the right to occupy the room(s) for thirty (30) or more consecutive days, the tax applies.

- (E) If a guest occupies one room for less than thirty (30) days both for lodging and business purposes, the tax applies.
- (F) If, in example E, such a guest occupies a suite of, or two (2) or more connecting rooms, the tax applies to the suite or all of the connecting rooms unless each connecting room, or separate room comprising the suite, is regularly assigned a rate for lodging and rented for separate lodging, in which case the tax applies only to the rent for the rooms so occupied for lodging, not to those occupied for other purposes.
- (G) If lodging is provided without any compensation therefore and for whatever reason and without any compensating changes whatsoever in the regular rates of all other lodgings in the hotel, the tax does not apply to such complimentary lodging.
- (H) Vouchers in voucher books, thrift books, and coupon books, which entitle the purchaser of the books to trade at different retail establishments shall be treated as money when applied to pay for lodging and the tax shall attach to all rents paid by using such vouchers, using as a tax basis the money value of the coupon or voucher.
- (I) If lodgings are rented one (1) or more times in any twenty-four (24) hour period to different guest(s) or consumer(s), the tax applies to each rental.

**BOARD OF COUNTY COMMISSIONERS
UNION COUNTY, OHIO**

MONTHLY LODGING EXCISE TAX RETURN

FOR THE MONTH OF _____, _____ (yr)

(A RETURN MUST BE FILED EACH MONTH, EVEN IF THERE WERE NO RECEIPTS)

NAME OF HOTEL/MOTEL: _____

ADDRESS: _____

TOTAL NUMBER OF RENTABLE ROOMS:	#	_____
1 – GROSS RECEIPTS FROM ROOM RENTALS*(see below)	\$	_____
2 – SUBTRACT STATE AND LOCAL TAXES COLLECTED MINUS	\$ -	_____
3 – NET AMOUNT COLLECTED FROM RENTALS	\$	_____
4 – LINE 3 MULTIPLIED BY 3%		<u>X .03</u>
5 – LODGING TAX DUE FOR THE MONTH	\$	_____

*DO NOT INCLUDE IN GROSS RECEIPTS THE RENTAL RECEIVED FROM ANY GUEST STAYING MORE THAN THIRTY (30) CONSECUTIVE DAYS.

THE TAX IS DUE AND PAYABLE **ON OR BEFORE THE 20TH** DAY OF THE MONTH FOLLOWING THE MONTH FOR WHICH THIS RETURN IS MADE.

PENALTY FOR LATE RETURN - \$100 PER DAY UP TO 10% OF THE TAX DUE. INTEREST WILL ACCRUE ON THE UNPAID TAX AT THE THEN CURRENT RATE SET UNDER R.C. 5703.47.

This form was completed by _____

Name (PLEASE PRINT)	Title
---------------------	-------

Under penalties of falsification, a misdemeanor of the 1st degree, I declare that this return and any accompanying schedules and statements have been examined by me, and that, to the best of my knowledge and belief, it is a true, accurate and complete return and receipt

Date _____

Owner/Agent/Manager **Signature** _____

Owner/Agent/Manager **Printed Name** _____

**MAKE CHECK PAYABLE TO: UNION COUNTY TREASURER
RETURN ORIGINAL FORM AND PAYMENT TO:**

UNION COUNTY AUDITOR
233 WEST SIXTH STREET
MARYSVILLE, OHIO 43040

