

**HOCKING COUNTY  
LODGING EXCISE TAX  
CODE OF REGULATIONS**

Enacted December 31, 2015  
Amended July 24, 2019  
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## **Title**

This Code of Regulations shall be known and may be cited and referred to as the “Hocking County Lodging Excise Tax, Code of Regulations”, or "Lodging Excise Tax Code of Regulations" to the same effect. The Lodging Tax was enacted in December 31, 2015, pursuant to ORC §5739.09. Amended July 24, 2019.

## **Definitions**

As used in the following Sections of the Hocking County Lodging Excise Tax, Code of Regulations:

- A. **“Administrator”** means the Hocking County Lodging Tax Administrator and any of his/her assistants designated by the Board of County Commissioners to assist in administering and enforcing the collection of the excise tax on lodging of transient guests herein levied and imposed, who are hereby assigned all of the duties and authority of Hocking County to administer and enforce the collection of such tax. (ORC §307.678)
- B. **“Commissioners”** means the County Commissioners in Hocking County in the State of Ohio.
- C. **“County”** means the County of Hocking, State of Ohio.
- D. **“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. (ORC §5739.01(D)(1)).
- E. **“Hotel”** means every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, whether such rooms are in one or several structures. For purposes of this tax, Hocking County resolved, effective July --, 2020 (Resolution No.---) that the definition of “hotel” shall include establishments with fewer than five (5) rooms for the accommodation of guests. ORC §§5739.01 and 5739.01(M).
- F. **“Lodging”** means every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered for a consideration to transient guests, in which one (1) or two (2) or more rooms are used for the accommodation of such guests, whether such rooms are one or several structures. A lodging shall be defined as any structure with running water and electricity. This includes but is not limited to hotels, motels, bed and breakfasts, cottages, cabins condominiums, and vacation homes.
- G. **“Person”** includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, the state and its political subdivisions, and combinations of individuals of any form. (ORC §5739.01(A)).

- H. **“Sale” and “Selling”** include all of the following transactions for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange, and by any means whatsoever. (ORC §5739.01(B)).
- I. **“Premises”** includes any real property or portion thereof upon which any person engages in selling tangible personal property at retail or making retail sales and also includes any real property or portion thereof designated for, or devoted to, used in conjunction with the business engaged in by such person. (ORC §5739.01(K)).
- J. **“Rent”** means the aggregate value in money or anything paid or delivered, or promised to be paid or delivered for hotel lodging, without any deduction for the cost of labor, service, property used, interest discount paid after the price is paid or agreed to be paid, or any other expense. **“Rent”** includes income from services provided such as the cost assessed for cleaning fees, additional beds, etc. **“Rent”** does not include:
1. Amounts refunded for lodging not used, when the rent, or any portion thereof, and tax are refunded by cash or credit; nor
  2. Cash discounts allowed at the time the lodging is furnished or contracted to be furnished;
  3. Refundable deposits, until such deposits are actually applied to rents due and owing.
- K. **“Tax”** means, except where otherwise specified, the tax levied and imposed hereby.
- L. **“Transient guest(s)”** means person(s) occupying a room or rooms for dwelling, lodging, or sleeping accommodations for less than thirty (30) consecutive days.
- M. **“Vendor”** means a person who owns or operates a hotel that furnishes lodging to guests and includes the agents and employees of such person who performs the functions on behalf of the vendor. **“Vendor”** also includes the owner, lessee, management company/accountant and 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/her whereabouts or property. **Vendor shall also include the term “Operator” as utilized in this Code of Regulations.** The vendor shall have an Ohio Retail Sales Tax Vendor License in order to operate a business pursuant to ORC §5739.17.
- N. **“Occupancy”** means the use or possession, or the right to the use or possession of any room or rooms or space or portion thereof, in any lodging establishment for dwelling, or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.
- O. **“Provision of Accommodations”** means an act or process of providing a service or amenity to a guest, which is directly related to the lodging space such as rollway’s, safe fees, pet fees, cleaning fees, etc.

- P. “**Registration Certificate Number**” means the number assigned by the Administrator to the properties/premises rented by the owner/operator. The Registration Certificate Number shall be displayed on all online listings.

## **Levy of Tax; When Collectable; Exemptions; Presumption; Taxable Transactions**

For the purpose of providing revenue with which to meet the needs of Hocking County, Ohio, for the use of the general fund of the County in making contributions to a convention and visitors bureau operating within the County, an excise tax is hereby levied on transactions by which lodging is, or is to be furnished to transient guests.

The tax is three percent (3%) on all rents paid or to be paid by the transient guest for the lodging. Said tax constitutes a debt owed by the transient guest to Hocking County, which is extinguished only by payment to the operator as trustee for the County, or to the County.

- A. The tax applies and is collectable when the lodging is furnished, regardless of the time when the rent is paid or delivered.
- B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax.
- C. No operator of a lodging establishment shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.
- D. For the purpose of the proper administration, and to prevent evasion of the tax, it is presumed that all rents for hotel rooms in the County are subject to the tax until the contrary is established.
- E. 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.
- F. The tax does not apply to transactions for lodging furnished to representatives of the United States government which are paid directly by the Federal government; the government of any state, excluding Ohio, or any of their political subdivisions. Such transactions will be considered for an exemption by filing a **Hocking County Certificate of Exemption** together with the bill, statement, or invoice and copies of payment received. For every transaction which the vendor claims are exempt pursuant to this section, the vendor must be able to produce sufficient documentation of the

exempt status. For Federal Government exemptions, the portion of the government credit card number, as identified by the Federal Government and Ohio Department of Taxation as authorizing the exemption, used for each individual transaction must be documented. The vendor is required to retain such records in the same manner as other lodging tax records. **Hocking County Hotel/Motel Tax Exemption Report must be submitted with each Monthly Return in order for the exemption to be considered.**

- G. The tax does not apply to transactions involving Contracted-Rooms that maintain possession of room(s) for sleeping accommodations for its' employees for 30 or more days based on a month to month stay. Such transactions will be considered for an exemption by filing a **Hocking County Certificate of Exemption** together with the bill, statement, or invoice and copies of payment received. Additional documentation needed to establish Contracted-Rooms for purposes of obtaining an exemption includes, but is not limited to, contract defining the terms of the length of stay, rent, and time period, folios, daily room cards, daily sign-in sheets of guests, and similar documents which identify each consecutive day of stay with the applicable room rate charged for each date. **Hocking County Hotel/Motel Tax Exemption Report must be submitted with each Monthly Return in order for the exemption to be considered.**
- H. The tax does not apply to optional services which may include: room service; porter or bellboy service, valet services, pay-for-view movies; charges for telephone services, or other miscellaneous charges not related to the provision of accommodation and which are stated separately from the charge for lodging.
- I. The **tax does apply** to vendor charges for: additional bed(s), bedding, pet accommodations, housekeeping and cleaning - except a cleaning fee billed by and paid directly to a third-party provider.
- J. The **tax does apply** to the room portion of any "package rate." Any vendor offering a package rate must separately identify on the guest receipt and/or other records of the vendor, at the time of furnishing of lodging, the room portion of the package rate, the transient occupancy tax applicable to the room portion of the package rate and the non-room portion of the package rate. The vendor shall bear the burden of proving that the allocation of taxes between the room portion and the non-room portion of the package rate was properly made and that the correct amount of taxes were collected and remitted to the appropriate agencies.
- K. The **tax does apply** to a receivable room charge including non-refundable deposits or guaranteed no show revenue/fees, for which the vendor has a contractual right to collect, paid by on or behalf of any person, whether or not the person actually exercises the right to occupancy by using or possessing any room or rooms, or portion thereof, whether it be termed "cancellation fee" or "attrition" or "bad debt" or other term with similar meaning.
- L. The **tax does apply** to a receivable room charge termed or perceived as Comp or Complimentary Lodging when a room is provided to a consumer by exchange/earned stay, the tax is applied pursuant to **ORC 5739.01**.
- M. The **tax does apply** to the room portion of transactions paid by Gift Certificates.

## **Liabilities of Vendor and Consumer**

- A. The tax is imposed upon and shall be paid by the consumer to the vendor as trustee solely for the benefit of Hocking 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 manner and at the times provided as follows:
1. If the price is, at or prior to the transaction, paid in cash, check, draft, or money order by the consumer to the vendor, the vendor shall collect the tax with and at the same time as the price.
  2. If the price is otherwise paid or to be paid, the vendor shall, at or prior to the furnishing of 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 calendar month 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 hereby imposed and levied upon 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 upon each hereunder; 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.
- D. Within thirty (30) days after commencing business or changing business name, management company or ownership, each operator of any hotel or motel renting lodging to transient guests shall complete a registration form for said hotel or motel with the Lodging Tax Administrator by means of purchasing an Ohio Retail Sales Tax Vendor License and obtaining from the Lodging Tax Administrator a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall among other things, state the following:
1. The name of the operator;
  2. The address of the hotel;
  3. The date upon which the certificate was issued;

This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Hocking County Lodging Excise Tax Code of Regulations by registering with the Administrator for the purpose of

collecting from transient guests the Lodging Excise Tax and remitting said tax to the Administrator. This certificate does not constitute a permit."

## **Returns; Due Date; Remission of Penalties; Procedure Thereon; Failure to File; Form**

- A. Each vendor shall, on or before the **last** day of each month (no exceptions for holidays or weekends), complete and file a full return with the Administrator for the preceding calendar month on the forms prescribed, showing all the information required thereon, including the amount of tax due the County from the Vendor, and report all exempt transactions on the "Lodging Tax Exemption Report.". Vendor shall be required to file a monthly return for each and every month regardless if zero income is reported and no taxes are owed.
- B. The monthly returns shall be submitted to the Administrator with payment of the amount of tax due thereon. Any and all taxes collected and not refunded to the consumer shall be remitted to the Administrator.
- C. Upon receiving the monthly returns with the proper payment, the Administrator shall promptly stamp or otherwise mark on all copies the date received and the amount of payment received.
- D. Upon application of the vendor, in writing and for good cause shown, the Administrator may extend the time for making and filing returns. Also, the Administrator may, **at the Board of County Commissioner's discretion**, reduce or abate any and all interest and penalties that may be due hereunder.
- E. Any vendor who fails to file a complete return and exempt report, with payment, postmarked on or before the **last** day of each month (no exceptions for holidays or weekends), shall forfeit and pay into the County Treasurer interest at the rate at which interest accrues per annum as prescribed pursuant to **ORC 5703.47** and a **penalty up to ten percent (10%)** of the amount of the tax due and such may be collected by assessment in the manner provided herein. Should a vendor fail to file a complete return and or exemption report within thirty days of the date the report is due, **the penalty may increase up to 25%** per annum of the amount of the tax due pursuant to **ORC 5703.47**.
- F. The forms for the return shall be prescribed by the Administrator. Submission of any forms other than what is prescribed by the Administrator will result in the automatic rejection of exempted status for the transaction. The exemption report is to be completed in its entirety. If the fully completed and executed forms are not obtained from the vendor and made available for audit, the excise tax shall apply and the vendor will be held responsible for the payment of same.



## **Amended Returns**

**Amended Returns:** Whenever the amount of any tax, interest and penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the County under this Resolution, it may be **credited to their account** after providing a claim in writing therefore, stating under penalty of perjury the specific grounds upon which the claim is founded. The claim shall be on forms furnished by the Administrator and review of such claims shall be at the sole discretion of the Administrator.

No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereof within **four (4)** years of the date of payment. This section is not a substitute for a petition for reassessment or any appeal following an assessment.

## **Assessments; Liabilities of Vendor and Consumer**

If any vendor collects the tax and fails to remit the same to the County as provided herein, said vendor shall be personally liable for any amount collected, which was not remitted. If any vendor fails to collect the tax on any transaction subject thereto, such vendor shall be personally liable for the same. The Administrator may make an assessment against the vendor in the first case, or the vendor in the second case, as the facts may require, based upon any information in the Administrator's possession.

No assessment against a vendor shall discharge the consumer's liability to the vendor for any unpaid tax, if the consumer owes the tax.

No assessment issued against either the vendor or the consumer shall be considered an election of remedies or a bar to an assessment against the other for the tax, penalty, and interest applicable to the same transaction, provided, however, 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.

## **Maintenance and Inspection of Records; Assessments; Delinquencies**

- A. The burden of proof rests upon each vendor to show what part, if any, of the gross room revenue receipts are not taxable from the hotel room rents; and for such purpose each vendor shall maintain and keep complete and accurate records of said room revenue 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 thereon; room rate sheets or cards of daily prices for each room, as required by **ORC 3731.16**; receipts of taxes collected; copies of appropriate schedules of Federal Income Tax Returns, Ohio Sales

Tax Returns, and tax returns to local municipalities having a lodging excise tax identical or substantially similar to the tax imposed hereby; exemption certificates, tax payment receipts; cash register tapes and all other pertinent documents; and

2. Secondary records such as bank deposit receipts and daily books, journals, or any other records in which the vendor accumulates data, which must be supported by complete detail in which such data was accumulated.
- B. Guest or rent invoices, statements or bills, and cash register tapes for taxable rent must state separately the total taxable rent and the tax charged and/or collected. The records must also show clearly the length of stay, in terms of consecutive days for each guest.
- C. All room adjustments or complimentary/earned stays must have detailed supporting documentation maintained. The records must show clearly the original rent and tax, the value of the room rent and tax adjusted, length of stay, in terms of consecutive days for each guest and the reason for such adjustment.
- D. All records relating to the collection and payment of the tax must be preserved by the vendor for four (4) years, unless the Administrator consents in writing to their destruction within that period, or by order requires that they be kept for a longer period. All such records no longer need to be preserved after an assessment for additional tax has been made and paid, including all penalties and interest therein, for the period involved in such assessment. 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 to the County Administrator for inspection during regular business hours. The Administrator shall from time to time, review, investigate, examine and audit any and all such records to determine if the proper tax has been returned and remitted. The Administrator also has the authority to remove such records as long as proper inventory of the documentation to be removed is provided to the vendor.
1. The Administrator may interview the vendor or his/her employees and agents, and may take written statements whether or not under oath.
  2. If the Administrator's investigation of such records reveals that any tax or additional tax should properly have been returned and remitted by the Vendor, the Administrator shall make an assessment of such tax or additional tax in the manner provided in paragraph F hereof.
- 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 utilized in verifying the accuracy of the figures reflected in the vendor's secondary record and/or reported on the vendor's tax returns filed hereunder, the Administrator will use one of the following 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 upon any information in his possession.

2. Determine taxable and non-taxable rents, or the ratio of taxable rents to total rents, or both, as the facts may require, based upon any information in his possession.

The above-described determinations may be based upon 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. (Sampling and test checks will not be utilized to approve claimed exemptions.) The Administrator may make the same determination where the facts in the Administrator's possession reasonably lead the Administrator to believe that the amount of 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 Administrator to inspect any records; or
3. Refuses to permit the Administrator to sample or test check his 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 remit the correct amount of tax or interest thereon when due; or
7. Fails to file a full and complete return when due:

The Administrator shall determine the proper amount of tax by any of the means set forth above; the tax as so determined will be deemed to be the tax collected by such vendor during the entire period of time under review; and the Administrator shall make an assessment of such amount of tax based upon such determination, less the tax paid during such period, if any, **(a)** plus interest thereon at the rate which interest accrues per annum, as prescribed pursuant to ORC §5703.47, computed from the time the amounts of tax assessed should have been paid; **(b)** plus a penalty of up to twenty five percent (25%) 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 said period was filed, whichever is later. The **four**-year period begins on the day when the vendor is notified of the onset of an audit.
- 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 Administrator shall be treated as confidential by the Administrator and shall not be released except upon order of a court of competent jurisdiction or to a duly authorized officer or agent of the Federal government, the State of Ohio, or any

municipal corporation or township in the County of **Hocking** which levies a tax pursuant to ORC §§5739.024(B)/5739.09.

## **Procedure Following Assessment**

- A. Each assessment shall be in writing stating clearly the reasons and basis therefor.
- B. In each case of an assessment, the Administrator shall give to the assessed written notice thereof to be served personally or by certified mail, return receipt requested, along with a copy of the written assessment.
- C. The assessment shall become final thirty (30) days after service thereof upon the assessed, unless, the assessed, within thirty (30) days of service of notice of assessment, files with the Administrator a “Petition for Reassessment” providing written objection to the assessment, together with reasons for such objection and documentation therefore. Filing of a “Petition for Reassessment” shall stay enforcement by the Administrator. The Administrator shall consider the “Petition for Reassessment and provide a determination to the assessed as to the result of such consideration, along with a final assessment.

Thirty (30) days after notice of assessment, or upon notice of the determination of the “Petition for Reassessment” by the Administrator, whichever is later, the assessment shall become final and the amount thereof shall be deemed a debt due and payable to the County. The Administrator shall cause to be filed a judgment lien in the amount of the assessment, including penalties and interest added thereto under the provisions hereof.

At the discretion of the Lodging Tax Administrator, a notice may be mailed to the Vendor and or Operator prior to the lien being filed against the property.

- D. All monies collected upon assessments including penalties and interest thereon shall, when received by the County, be considered as revenue arising from the tax.

## **Liability of Officers and Agents**

If any person required to file returns and to remit the tax, fails for any reason to make such filing or payment, vendor’s 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 a failure to file returns or remit tax due prior to such dissolution.

No vendor shall fail to collect the full and exact tax as required by these regulations. No vendor shall remit or rebate to a transient guest, either directly or indirectly, any of the tax levied pursuant to these regulations, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the transient guest by an adjustment of prices, or furnishing lodging at the price including the tax or rebating the tax in any other manner.

Any person(s) owing such a debt to the County under the provisions of this Code which debt has become delinquent shall be liable to any action brought in the name of the County of Hocking, by and through the Hocking County Prosecutor or other attorney authorized by law for the recovery of such amount.

### **Sale of Entire Business**

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 prior to that time shall become due and payable immediately, and such person shall make a **Final Return**, on the form attached hereto as, within fifteen (15) days after the date of selling or quitting business. The successor to the business shall withhold a sufficient amount of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Administrator showing that the taxes, interest, and penalties have been paid, or a certificate (available upon request) indicating that no taxes are due. If the purchaser of the business fails to withhold purchase money, the purchaser shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid during the operation of the business by the former owner. Irrespective if there was purchase money, the successor shall be personally liable for the tax, interest and penalties accrued and unpaid during the operation of the business by the former owner.

### **Actions to Collect**

Any tax required to be paid by a transient guest under the provisions of this regulation shall be deemed a debt owed by the transient guest to the County. Any such tax collected by an operator, which has not been paid to the County, shall be deemed a debt owed by the operator to the County. Any person owing such a debt to the County under the provisions of this regulation which debt has become delinquent, shall be liable to an action brought in the name of the County of Hocking, by and through the Hocking County Prosecutor, for the recovery of such amount.

### **Intent**

It is the intent of these rules and regulations to provide for the administration of imposing, collecting and distributing the levy of an excise tax of six **percent (6%), three percent (3%) to Hocking County and three percent (3%) to the township where the property is situated** on transactions by which lodging by a hotel is or is to be furnished to transient guests as referred to and authorized by **ORC 5739.08/5739.09**. Accordingly, these rules and regulations shall be

construed to effectuate that purpose so as to be consistent with any requirement of law, compliance which is a prerequisite to the validity of the tax intended to be levied hereby.

### **Money Received, Where Credited**

That the proceeds of the Lodging Excise Tax shall be placed in a separate fund entitled "County Lodging Tax". Effective with lodging taxes collected on or after January 1, 2016, after deducting the real and actual cost of administering the same as determined by the Administrator.

Said funds are to be spent solely to make contributions to the conventions and visitors' bureau operating within Hocking County. This is in accordance with motion passed on **December 31, 2015. The amount of the contribution to be made to the convention and visitors' bureau shall be determined by the Board of Hocking County Commissioners.**

### **Duties of Convention and Visitors' Bureau**

A. The amounts allocated herein and hereby to the Convention and Visitors' Bureau are so appropriated thereto on condition that the said bureau recognizes that the County's lodging industry which bears responsibility hereunder for the collection of the tax hereby levied, extends to the boundaries of Hocking County, therefore, undertakes to promote the purposes and premises of the resolution adopting these regulations throughout the entire County so that the lodging industry of the County generally may share as equitably as possible in the benefits to be derived from the promotion of such purposes and premises.

B. The Convention and Visitors' Bureau of Hocking County, which receives funds under this regulation, shall present quarterly financial and performance reports, as well as an annual operations report, each showing its use for the funds hereby provided, to the Board of Hocking County Commissioners, the Administrator and the County Administrator, who shall be charged with the duty of inquiry examination of the work of the said Convention and Visitors' Bureau, to the end that the intent and purposes of the resolution adopting these regulations have been and are being satisfied.

### **Capability of Vendor's Equipment; Vendor's Responsibility for Full Amount of Tax Levied**

Notwithstanding any provision contained in this Code of Regulations, or the Resolution adopting the same, to the contrary, each vendor is permitted to collect the tax from transient guests at the rate of three (3 %) prior to of taxable rents; provided however, that the Hocking County Lodging Excise Tax shall be stated on each rent invoice, bill statement, or other written charge therefor, separately and apart from the Ohio sales tax and any similar tax imposed by a local sub-division; and provided further, that each vendor shall report monthly the total taxable rents collected during each month and pay the tax equal to three (3 %) thereafter of such total taxable rents.

## **Settlement of Tax Fund**

- A. All receipts collected from the excise tax levied hereby shall be deposited in the **Lodging Tax Fund**.
- B. A portion of total receipts collected from the excise tax shall be appropriated to **Hocking County for the ongoing operation of the Hocking Hills Tourism Association**.
- C. A claim for refund for taxes illegally or erroneously collected or paid, certified by the Administrator and for which a warrant is drawn on the County Treasurer, shall be credited to the operator.

## **Severability**

If any sentence, clause, section or part of these rules and regulations, or any tax imposed as specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutional, illegality or invalidity shall affect only such clause, sentence, section or part and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of these rules and regulations. It is hereby declared to be the intention of the Hocking County that these rules and regulations would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

## **Reporting and Remitting**

Each operator shall, on or before the last day of the **month** (regardless of weekend or holiday) **following the close of each previous month**, make a return to the Administrator, on forms provided by him or her, of total rents charged and received and the amount of tax collected for transient occupancies. All claims for exemption from tax filed by occupants with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Administrator. The Administrator may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and he or she may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this regulation shall be held in trust for the account of Hocking County until payment thereof is made to the Administrator. All returns and payments submitted by each operator' shall be treated as confidential by the Administrator and shall not be released by him or her except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, the County of Hocking, or in order to comply with requirement of O.R.C. Section 149.43. The Administrator or his/her

designee may conduct such audits as are deemed necessary in order to ensure compliance with these rules and regulations and the imposition and payment of the tax. Audits are an integral part of administering the tax.

**The Board of Hocking County Commissioners**