



Ohio Revised Code Section 353.06 Tax on lodging.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

As used in this section, "hotel" and "transient guests" have the same meanings as in section 5739.01 of the Revised Code.

A resolution creating a lake facilities authority under section 353.02 of the Revised Code, or any amendments or supplements thereto, may authorize the authority to levy an excise tax on transactions by which lodging in a hotel is or is to be furnished to transient guests to pay any costs authorized under this chapter; to pay principal, interest, and premium on lake facilities authority tax anticipation bonds issued to pay those costs; to pay the operating costs of the authority; and to pay the costs of administering the tax.

Upon the affirmative vote of at least a majority of the qualified electors in a primary or general election within the impacted lake district voting at an election held for the purpose of authorizing the tax, the board of directors of a lake facilities authority authorized to levy a tax under this section may, by resolution, levy an additional excise tax within the territory of the impacted lake district on all transactions by which lodging in a hotel is or is to be furnished to transient guests. The rate of the tax, when added to the aggregate rate of excise taxes levied in the impacted lake district pursuant to section 351.021, 5739.08, or 5739.09 of the Revised Code, shall not cause the total aggregate rate to exceed five per cent on any such transaction.

The lake facilities authority shall provide for the administration and allocation of a tax levied pursuant to this section. All receipts arising from the tax shall be expended for the purposes provided in, and in accordance with, this section. An excise tax levied under this section shall remain in effect at the rate at which it is levied for at least the duration of the period for which the receipts from the tax have been anticipated and pledged pursuant to section 353.08 of the Revised Code.

The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as follows or in any other form acceptable to the secretary of state:



"An excise tax on all transactions by which lodging in a hotel is or is to be furnished to transient guests within the territory of the (name of impacted lake district) _____ for the purpose of _____ at a rate of _____ for _____ (number of years the tax is to be levied).

For the Excise Tax	
Against the Excise Tax	

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