

RESOLUTION NO. 23-9

**A RESOLUTION ESTABLISHING A THREE PERCENT LODGING EXCISE TAX
IN THE INCORPORATED AREAS OF
NEW LEXINGTON, PERRY COUNTY, OHIO**

PREAMBLE

WHEREAS, pursuant to Ohio Revised Code §505.56 and §5739.08, New Lexington (the “Village”) may establish a lodging excise tax on all transactions by which lodging is or is to be furnished to transient guests by a hotel, in the incorporated area of the Village; and

WHEREAS, any taxes collected pursuant to Ohio Revised Code §505.56 and §5739.08 may be deposited directly into the Village’s general fund; and

WHEREAS, it is in the best interest of the Village and its residents to establish a lodging excise tax in order to supplement the Village’s treasury in an effort to continue providing services for the residents of the Village.

RESOLUTION

NOW THEREFORE, be it resolved by the Council of the Village of New Lexington, Perry County, Ohio (the “Council”), that the following Resolution be and hereby is adopted:

Section 1. A lodging excise tax of three percent (3%) is hereby levied on all transactions by which lodging is or is to be furnished to transient guests by a hotel in the incorporated area of the Village. The lodging excise tax shall not apply to lodging furnished to permanent residents or to telephone or food services provided by a hotel.

Section 2. The following definitions shall apply to the lodging excise tax provided for in this Resolution:

A. “Hotel” means any hotel, motel, tourist home, bed-and-breakfast, or other establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, in which, pursuant to the Ohio Revised Code, specifically, §5739.01(M) and §5739.09(G), one or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures, regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry. 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 Resolution, 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.

B. “Transient guest” means a person occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

C. “Permanent resident” means a person or person occupying a room or rooms for sleeping accommodations for thirty (30) or more consecutive days.

D. “Exempt receipt” means the paid bill showing any payment by a permanent resident and payments by transient guests for telephone, food, or any other goods or services provided by a hotel that are not payments for lodging.

Section 3. The lodging excise tax levied by Section 1 of this Resolution shall be remitted to New Lexington on a semi-annual basis based upon lodging furnished to transient guests within the following semi-annual periods: that period of time between January 1 through June 30, both inclusive; and that period of time between July 1 through December 31, both inclusive. The semi-annual payment for the January 1 through June 30 semi-annual period shall include all lodging excise taxes collected for lodging furnished to transient guests during the months of January, February, March, April, May, and June. The semi-annual payment for the July 1 through December 31 semi-annual period shall include all lodging excise taxes collected for lodging furnished to transient guests during the months of July, August, September, October, November, and December. The semi-annual payment of the lodging excise tax shall be due and payable on or before the last day of the next succeeding calendar month following the end of a semi-annual period. To this end, the semi-annual payment for the January 1 through June 30 semi-annual period shall be due and payable on or before July 31 of the collection year. The semi-annual payment for the July 1 through December 31 semi-annual period shall be due and payable on or before January 31 of the next succeeding calendar year. A late charge of ten percent (10%) of the tax due shall be added to any payment not made by the due date.

Section 4. The payment of the lodging excise tax shall be accompanied by the submission of a lodging excise tax return furnished by the Village, which shall be signed by the owner, its duly authorized manager, or other agent. The lodging excise tax return shall set forth the gross receipts for the semi-annual period, the exempt receipts for the semi-annual period, and the net taxable receipts for the semi-annual period. Net taxable receipts shall be determined by subtracting any exempt receipts for the semi-annual period from the gross receipts for the semi-annual period. A hotel’s tax liability shall be determined by multiplying the net taxable receipts for the semi-annual period by three percent (3%) to arrive at the tax owed. The total payment remitted with the lodging excise tax return shall be the tax liability plus any charges for late payments.

Section 5. The Fiscal Officer shall audit each lodging excise tax return and may conduct, or cause to be conducted, an audit of the books and records of a taxpayer. The Fiscal Officer shall give the taxpayer seven (7) days’ written notice of the date, time, and place of an audit of the taxpayer’s books and records.

Section 6. Hotels shall keep records of the receipts of their transient guests for a period of not less than two (2) calendar years from the date the lodging excise tax is due. These

records shall be made available for examination by the Board, the Fiscal Officer, or its authorized agents and employees during regular business hours and after giving a written notice of not less than seven (7) days of the intention to conduct such examination.

Section 7. Unless the determination is appealed to the Council as provided in Section 8, below, any additional tax determined by the Fiscal Officer to be due, either by correcting errors in the return or as the result of an audit, shall be paid within thirty (30) days following written notice to the taxpayer of the additional amount due. The Fiscal Officer shall refund any overpayments by a taxpayer to the taxpayer within thirty (30) days after the determination of such overpayment.

Section 8. A taxpayer may appeal the Fiscal Officer's determination of tax due to the Council, by filing with the Fiscal Officer a written notice of appeal specifying the grounds within thirty (30) days after the date of notice of the amount of tax due. The Council shall fix a reasonable time for the hearing of the appeal and give at least seven (7) days' notice in writing to the taxpayer of the hearing. Unless the taxpayer agrees otherwise, all hearings on appeals shall be commenced within sixty (60) days from the date the taxpayer's appeal is filed. The Council shall decide the appeal within a reasonable period of time following the conclusion of the hearing.

Section 9. All money received pursuant to this Resolution shall be deposited by the Fiscal Officer into the Village general fund for use by the Village in any lawful manner.


Section 10. This Resolution shall take effect and be in force from and after 3-26, 2023 at 12:01 a.m., and the Fiscal Officer is hereby directed to send a copy of this Resolution to any hotel, as defined in this Resolution, located in the incorporated areas of the Village.


Adopted: 2-21, 2023

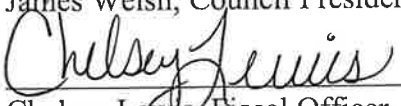
Attest and Certified



Lisa Spohn, Council Clerk



Trent Thompson, Mayor


James Welsh, Council President


Chelsey Lewis, Fiscal Officer