

Paul Haller
President

Jon Hensler
Vice President

Donnie Willis
Commissioner

**OFFICE OF
JACKSON COUNTY COMMISSIONERS
25 E SOUTH STREET
P.O. BOX 606
JACKSON, OHIO 45640-1750
(740) 286-3301**

RESOLUTION# 208-24

RESOLUTION OF THE JACKSON COUNTY COMMISSIONERS, OHIO AMENDING RESOLUTIONS 5-24 & 98-24 TO ENACT A THREE PER CENT (3%) LODGING EXCISE TAX FOR JACKSON COUNTY.

The Board of the Jackson County Commissioners move and affirm on this _____ day November, 2024, at the office of the said Board of County Commissioners, located at 25 E. South Street, Jackson Ohio with the following members present:

Donnie Willis

Paul Haller

Jon Hensler

Willis

Paul Haller

Absent

_____ moved the adoption of the following resolution:

WHEREAS, in consideration of the above, the Board of County Commissioners, Jackson County, Ohio understands that this Lodging Excise Tax will benefit the citizens of Jackson County and allow Jackson County to support the operations of the Jackson County Board of Tourism as it promotes the cultural and natural attractions and promote the health and wellness of Jackson County citizens, and;

WHEREAS, the Board of County Commissioners, Jackson County, Ohio understands that operational clarifications are necessary to efficiently and effectively manage the collection of the Lodging Excise Tax, and;

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

Section 1: To enact a Lodging Excise Tax of 3% starting Apr 1, 2024 as per Section 5739.024 of the Ohio Revised Code.

Section 2: To be wholly used for the establishment, salaries, and operational expenses of the Jackson County Board of Tourism. Exceptions: a fee of 1/4 of 1% (.0025) of the collected money which the County will retain as administrative cost and 10 percent (10%) of the collected money to be returned to each municipal corporation or township in which the revenue is collected in proportion to the monies collected in said municipal corporation or township for the sole purpose of betterment of tourism in the municipal corporation or township. These monies shall not be used for any other purpose as designated in the Ohio Revised Code.

Section 3: The tax money is due and payable to the Office of the Auditor by the vendor no later than the last working day of the month proceeding the quarter in which the taxes were collected by the vendor.

Section 4: The money collected will be turned over to the Jackson County Auditor's Office. The Jackson County Auditor will maintain accurate records of all tax money received and dispersed. The money will be distributed to the Board of Tourism and the townships and municipalities on a quarterly basis, within the next month after quarterly collections is due. Any late submissions will be distributed with the following quarter.

Section 5: The collection of these taxes from the vendors will be enacted under the attached provisions of the Code of Regulations for the Jackson County Lodging Excise Tax.

Section 6: The Board has adopted the Code of Regulations for the Jackson County Lodging Excise Tax as attached hereto. The Board approves and adopts the same.

Hauer seconded the resolution, and the roll being called upon the question of its adoption, the vote resulted as follows:

Vote on motion: Willis Yea

Haller Yea

Hensler Absent

I, Carla Marcum, Administrator of the Jackson County Commissioners do hereby certify that the foregoing is a true and correct copy of a resolution of the Board of Jackson County Commissioners duly adopted on NOVEMBER 13, 2024 and appearing upon the official records of the Jackson County Commissioners.

Carla Marcum
Carla Marcum, Administrator
Jackson County Commissioners

Adopted: 11-13-2024

JACKSON COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

Enacted January 10, 2024



Amendments

1. Resolution 98-24 - May 15, 2024 – Clarifying Quarterly Collections
2. Resolution 208-24 – November 13, 2024 – Clarifying Operational Timelines and General Wording

25 E. South Street
Jackson, Ohio 45640
(740) 385-5195

Table of Contents

Title	3
Definitions	3
Levy of Tax; When Collectable; Exemptions; Presumption; Taxable Transactions	5
Liabilities of Vendor and Consumer	7
Returns; Due Date; Remission of Penalties; Procedure Thereon; Failure to File; Form	8
Amended Returns	9
Assessments; Liabilities of Vendor and Consumer	9
Maintenance and Inspection of Records; Assessments; Delinquencies	9
Procedure Following Assessment	12
Liability of Officers and Agents	12
Sale of Entire Business	13
Actions to Collect	13
Intent	13
Money Received, Where Credited	14
Duties of Convention and Visitors' Bureau	14
Capability of Vendor's Equipment; Vendor's Responsibility for Full Amount of Tax Levied	14
Settlement of Tax Fund	15
Severability	15
Reporting and Remitting	15

Title

This Code of Regulations shall be known and may be cited and referred to as the “Jackson County Lodging Excise Tax, Code of Regulations”, or "Lodging Excise Tax Code of Regulations" to the same effect. The Lodging Tax was enacted on January 10, 2024, pursuant to ORC §5739.09. as amended.

Definitions

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

- A. **“Auditor”** means the Jackson County Auditor 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 Jackson County to administer and enforce the collection of such tax. (ORC §307.678)
- B. **“Commissioners”** means the County Commissioners in Jackson County in the State of Ohio.
- C. **“County”** means the County of Jackson, 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, Jackson County resolved, effective January 10, 2024 (Resolution No.6-24) that the definition of “hotel” shall include:
 - 1. Establishments with fewer than five (5) rooms for the accommodation of guests. ORC§5739.01 and 5739.01(M), 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, 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; and
 - 3. Establishments that offer camping sites, recreational vehicles sites, temporary facilities such as tents, and seasonal facilities such as un-insulated cabins; and

4. Establishments that provide amenities or recreational facilities and activities in addition to sleeping accommodations as part of a package price.
- 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. **“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.
- H. **“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.
- I. **“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)).
- J. **“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)).
- K. **“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.
- L. **“Registration Certificate Number”** means the number assigned by the Auditor to the properties/premises rented by the owner/operator. The Registration Certificate Number shall be displayed on all online listings.
- M. **“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)).
- N. **“Tax”** means, except where otherwise specified, the tax levied and imposed hereby.

- O. **“Transient guest(s)”** means person(s) occupying a room or rooms for dwelling, lodging, or sleeping accommodations for less than thirty (30) consecutive days.
- P. **“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, as amended time to time.

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

For the purpose of providing revenue with which to meet the needs of Jackson 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 Jackson County, excluding hotels being collected within the City of Jackson, however, the tax shall be three percent (3%) on all facilities not covered by the City of Jackson (i.e. Campsites, cabins, bed and breakfasts, facilities as of the January 10, 2024), 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, including Ohio, or any of their political subdivisions. Such transactions will be considered for an exemption by filing a **Jackson 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. **Jackson County Lodging Excise Tax Exemption Report must be submitted with each Quarterly 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 quarter-to-quarter stay. Such transactions will be considered for an exemption by filing a **Jackson 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. **Jackson County Lodging Excise Tax Exemption Report must be submitted with each Quarterly 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 Jackson 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 quarter 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. Payments shall be remitted by April 30, July 31, October 31 & January 31 for the prior quarter.
- 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 Auditor by means of purchasing an Ohio Retail Sales Tax Vendor License and obtaining from the Auditor 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;
- E. This Transient Occupancy Registration Certificate signifies that the person named on

the face hereof has fulfilled the requirements of the Jackson County Lodging Excise Tax Code of Regulations by registering with the Auditor for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Auditor. 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 the following month quarter end (Quarter end June 30 due by July 31) (no exceptions for holidays or weekends), complete and file a full return with the Auditor for the preceding calendar quarter 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 quarterly return for each and every quarter regardless if zero income is reported and no taxes are owed.
- B. The quarterly returns shall be submitted to the Auditor 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 Auditor.
- C. Upon receiving the quarterly returns with the proper payment, the Auditor 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 Auditor may extend the time for making and filing returns. Also, the Auditor 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 exemption report, with payment, postmarked on or before the **last** day of the following month quarter end (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 of ten percent (10%)** of the amount of the tax due and such shall 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 shall increase 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 Auditor. Submission of any forms other than what is prescribed by the Auditor 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 Auditor and review of such claims shall be at the sole discretion of the Auditor.

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 **two (2)** 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 Auditor 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 Auditor'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 Auditor 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 Auditor for inspection during regular business hours. The Auditor 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 Auditor 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 Auditor may interview the vendor or his/her employees and agents, and may take written statements whether or not under oath.
 2. If the Auditor's investigation of such records reveals that any tax or additional tax should properly have been returned and remitted by the Vendor, the Auditor 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 Auditor 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 Auditor may make the same determination where the facts in the Auditor's possession reasonably lead the Auditor 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 Auditor to inspect any records; or
3. Refuses to permit the Auditor 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 Auditor 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 Auditor 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 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 **two (2) 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 **two-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 Auditor shall be treated as confidential by the Auditor 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 **Jackson** 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 Auditor 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 Auditor 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 Auditor. The Auditor 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 Auditor, whichever is later, the assessment shall become final and the amount thereof shall be deemed a debt due and payable to the County. The Auditor 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 Auditor, 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 Jackson, by and through the Jackson 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 Auditor 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 Jackson, by and through the Jackson 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 three **percent (3%)**, **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 July 1, 2024, after deducting the real and actual cost of administering the same as determined by the Auditor.

Said funds are to be spent solely to make contributions to the conventions and visitors' bureau operating within Jackson County other entities as required herein. This is in accordance with motion passed on **January 10th, 2024 and amended. The amount of the contribution to be made to the convention and visitors' bureau shall be the remainder of funds not expressly distributed by rules herein noted in this Code of Regulations.**

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 Jackson 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 Jackson 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 Jackson County Commissioners and the County Auditor, 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 Jackson 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 quarterly the total taxable rents collected during each quarter 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 **Jackson County for the ongoing operation of the Jackson County Board of Tourism**.
- C. A claim for refund for taxes illegally or erroneously collected or paid, certified by the Auditor 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 Jackson 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 immediately **following the close of a quarter**, make a return to the Auditor, 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 Auditor. The Auditor 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 Jackson County until payment thereof is made to the Auditor. All returns and payments submitted by each operator' shall be treated as confidential by the Auditor 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 Jackson, or in order to comply with requirement of O.R.C. Section 149.43. The Auditor 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 Jackson County Commissioners