



Codified Ordinances of the County of Summit

Chapter 703: Lodging Excise Tax

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703.01 SHORT TITLE.

This Code of Regulations as contained in this chapter shall be known and may be cited and referred to as the "Summit County Lodging Excise Tax Code of Regulations", or may be referred to in short as "this chapter".

(Ord. 2005-563. Adopted 11-7-05.)

703.02 DEFINITIONS.

As used in this chapter, the singular includes the plural and the masculine includes the feminine and neuter genders.

As used in this chapter, certain terms are defined as follows:

- (a) "County" means Summit County, State of Ohio.
- (b) "Executive" means the Executive of the County of Summit and any of his assistants or designees.
- (c) "Fiscal Officer" means the Fiscal Officer of the County of Summit and any of his assistants designated to assist in administering and enforcing the collection of the lodging excise tax herein levied and imposed, who are hereby assigned all of the duties and authority of the County Executive by general law to administer and enforce the collection of such tax, including the power to administer oaths, as provided by Section 305.21 of the Ohio Revised Code, as amended.
- (d) "Persons" means and includes, individuals, partnerships, corporations, receivers, assignees, trustees in bankruptcy, estates, firms, associations, joint ventures, clubs, societies, and combinations of the foregoing in any form.
- (e) "Lodging establishment" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures.
- (f) "Transient guest" means a person occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.
- (g) "Lodging" means one or two or more connecting rooms in which sleeping accommodations are provided for a transient guest.

(Ord. 2005-563. Adopted 11-7-05.)

(h) "Vendor" means a person who is required to have an Ohio Retail Sales Tax Vendor License and to operate a business pursuant to Section 5739.17 of the Ohio Revised Code, as amended, and who operates a lodging establishment which furnishes lodging to guests and includes the agents and employees of such person who perform the functions of the vendor on his behalf. "Vendor" also includes the owner, lessee, mortgagor in

possession, of the real estate upon whose premises the vendor operates or has operated a lodging establishment, when the vendor is or becomes a nonresident of Ohio or conceals his whereabouts or his property.

(Ord. 2005-640. Adopted 12-19-05.)

(i) "Premises" means a parcel or contiguous parcels of real property upon which a lodging establishment is operated.

(j) "Consumer" means the person, whether or not a guest, who pays or is obligated to pay the rent for the lodging of transient guests in a lodging establishment.

(Ord. 2005-563. Adopted 11-7-05.)

(k) "Rent" means the aggregate value in money or anything paid or delivered, or promised to be paid or delivered for lodging, without any 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 at the time the lodging is furnished or contracted to be furnished.

(Ord. 2005-640. Adopted 12-19-05.)

(l) "Tax" means, unless otherwise specified, the tax levied and imposed hereby.

(m) "Delinquent Tax" means taxes not remitted when due to the County Fiscal Officer.

(Ord. 2005-563. Approved 11-7-05.)

703.03 LEVY OF TAX; WHEN COLLECTIBLE; PRESUMPTION; EXEMPTIONS.

(a) An excise tax is levied and imposed upon each transaction in the County by which lodging is to be furnished by a vendor to a transient guest, at the rate of three percent (3%) of the rent for each such transaction, on or after July 1, 1980.

(b) The tax applies and is collectible when the lodging is furnished, regardless of the time when the rent is paid or delivered.

(c) For the purpose of the proper administration, and to prevent evasion, of the tax, it is presumed that all rents for lodging in the County are subject to the tax until the contrary is established.

(d) The amount of tax is based on the rent and shall be separately stated on every rent invoice, bill, statement submitted to the consumer.

(e) The tax does not apply to transactions for lodging furnished to representatives of the United States government which are paid directly by the United States government. Such transactions shall qualify as exempt by filing a certificate of exemption together with the bill, statement or invoice and copies of any checks received in payment.

(Ord. 2005-563. Adopted 11-7-05.)

703.035 TAX INCREASE FOR INVENTION CENTER.

Pursuant to Sections 307.672, 307.674, 5739.024(E) and 5739.024(F) of the Ohio Revised Code as enacted by Am. Sub. H.B. 207 of the 120th General Assembly and by Am. S.B. No. 310 of the 123rd General Assembly, this Council hereby levies an additional excise tax of 1-1/2% on transactions by which lodging is furnished to transient guests for the period ending December 31, 2008. The proceeds generated from the levy of the original Bed Tax shall be paid to the City and used exclusively to pay debt service charges on the City's Series B Bonds, Series C Bonds and Series D Bonds pursuant to the original Cooperative Agreement. Upon signing and delivery of the Amended Cooperative Agreement by the parties thereto, the proceeds of that original Bed Tax shall be used in the manner provided in the Amended Cooperative Agreement as follows:

(a) In calendar years 2001, 2002 and 2003, the original Bed Tax Revenue received by the County shall continue to be paid to the City and used by the City:

(1) To pay debt service charges on the Series B Bonds, the Series C Bonds and the Series D Bonds and provide a sinking fund for the final retirement of those bonds;

(2) To the extent available, to pay (or to reimburse the City for the payment of) debt service charges on the Series A Bonds whenever paid; and

(3) To pay certain costs of issuance with respect to the Port Authority Bonds; and

(b) In calendar years 2004 through 2008, the original Bed Tax Revenue received by the County shall be paid quarterly to the Port Authority Trustee on behalf of Civic and shall be used by the Port Authority Trustee first to pay debt service charge on the Port Authority Bonds and any other requirements under the Port Authority Trust Agreement and second to pay the City under the City Guaranty and to pay any other credit enhancers for the satisfaction by the Port Authority of any of its obligations under or arising from any guaranty agreements, reimbursement agreements or other credit enhancement agreements entered into in accordance with the Port Authority Trust Agreement.

In addition and upon signing and delivery of the Amended Cooperative Agreement by the parties thereto, the levy of that tax is hereby extended for an additional twenty-five years (i.e. through December 31, 2033) to be used first to pay debt service charges on the Port Authority Bonds and any other requirements under the Port Authority Trust Agreement and second to pay the City under the City Guaranty and to pay any other credit enhancers for the satisfaction by the Port Authority of any of its obligations under or arising from any guaranty agreements, reimbursement agreements or other credit enhancement agreements entered into in accordance with the Port Authority Trust Agreement.

The County Executive is hereby authorized to revise the regulations previously adopted by the County for the administration, collection and allocation of the original Bed Tax to be consistent with this provision and Sections 307.672, 307.674, 5739.024(E) and 5739.024(F) of the Ohio Revised Code and to execute any other documents necessary to effectuate this provision.

The terms used herein shall have the meanings set forth below:

"Amended Cooperative Agreement" means the Amendment and Restatement of Cooperative Agreement by and among the County, the City, the Summit County Port Authority, The Community Hall Foundation, Inc., d.b.a. Akron Civic Theatre and Inventure Place, Inc. (formerly known as National Invention Center, Inc.) to provide for, among other things, the construction, renovation, improving and equipping of Akron Civic Theatre.

"City" means the City of Akron, Ohio.

"City Guaranty" means the guaranty of the payment of debt service charges on the Port Authority Bonds in accordance with the Amended Cooperative Agreement.

"Civic" means The Community Hall Foundation, Inc. d.b.a. Akron Civic Theatre.

"County" means the County of Summit, Ohio.

"Original Bed Tax" means the additional excise tax of one and one-half percent (1-1/2 %) on transactions by which lodging is furnished to transient guests within the County levied by the County pursuant to Section 5739.024(E) of the Ohio Revised Code and Section 703.035 of the Codified Ordinances (as enacted by Resolution No. 93-516 adopted on September 7, 1993, as amended by Resolution No. 95-279 adopted on May 8, 1995 and by Resolution No. 95-748, adopted on December 18, 1995.

"Original Bed Tax Revenue" means the revenue from the levy of the original Bed Tax.

"Original Cooperative Agreement" means the Cooperative Agreement dated as of September 27, 1993 by and among the County, the City and Inventure Place, Inc. (formerly known as National Inventure Center, Inc.) to provide for the construction and operation of Inventure Place.

"Port Authority Bonds" means revenue bonds to be issued by the Summit County Port Authority to provide for the construction, renovation, improving and equipping of Akron Civic Theatre, and any revenue bonds issued to refund those bonds or to refund any refunding bonds.

"Port Authority Trust Agreement" means the trust agreement or indenture securing the Port Authority Bonds.

"Port Authority Trustee" means the bank or trust company serving as trustee under the trust agreement securing the Port Authority Bonds.

"Series A Bonds" means the general obligation bonds of the City in the original principal amount of \$7,000,000 dated as of October 15, 1993 to pay costs of constructing Inventure Place.

"Series B Bonds" means the general obligation bonds of the City in the original principal amount of \$2,000,000 dated as of October 15, 1993 to pay costs of constructing Inventure Place.

"Series C Bonds" means the general obligation bonds of the City in the original principal amount of \$2,000,000 dated as of August 1, 1995 to pay costs of constructing Inventure Place.

"Series D Bonds" means the general obligation bonds of the City in the original principal amount of \$700,000 dated as of August 15, 1996, to pay costs of constructing Inventure Place. (Ord. 2005-563. Adopted 11-7-05; Ord. 2012-246. Adopted 6-4-12.)

703.04 LIABILITIES OF VENDOR AND CONSUMER.

(a) The tax shall be paid by the consumer to the vendor as trustee solely for the benefit of the County, and each vendor shall collect the full amount of the tax payable on each taxable transaction in the manner and at the times provided as follows:

The vendor shall collect the tax with and at the same time as the lodging price.

(b) To the extent the vendor fails to collect the tax, from the consumer 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 subsection does not affect the vendor's duty nor the consumer's liability to pay the tax.

(c) Within thirty days after enacting this section or within thirty days after commencing business whichever is later, each lodging establishment renting lodging to transient guests shall register such lodging establishment with the Fiscal Officer and obtain a "Transient Occupancy Registration Certificate" which shall at all times be posted in a conspicuous place on the premises. Such certificate shall state the following:

- (1) The name of the operator.
- (2) The address of the lodging establishment.
- (3) The date upon which the certificate was issued.

(4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of Chapter [703](#) by registering with the County of Summit Fiscal Officer for the purpose of collecting from transient guests, the Lodging Tax and remitting same to the Fiscal Officer. This certificate does not constitute a permit or license."

(Ord. 2005-563. Adopted 11-7-05.)

703.05 TAX RETURNS; WHEN DUE; REMISSION OF PENALTIES; FAILURE TO FILE; FORM.

(a) Each vendor shall, on or before the last day of each month, prepare and file with the Fiscal Officer a full and complete lodging bed tax return on the form prescribed by the Fiscal Officer for the preceding calendar month on the form prescribed, showing all the information required, 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 Fiscal Officer may extend the time for making and filing returns and may remit any part of the penalties which may be due hereunder.

(c) Such returns shall be submitted to the Fiscal Officer, together with payment of the tax shown to be due thereon plus penalty, if owed.

(d) Upon receiving the same, the Fiscal Officer shall promptly stamp or otherwise mark the return with the date received and the amount of payment received.

(e) Any vendor who fails to file a timely and complete return shall pay to the Fiscal Officer a penalty of ten percent (10%) of the amount, minus any payment of the tax and such may be collected by assessment in the manner provided herein.

(f) The form of the return shall be prescribed by the Fiscal Officer.

(Ord. 2005-563. Adopted 11-7-05.)

703.06 ASSESSMENTS; LIABILITIES OF VENDOR.

(a) If any vendor collects the tax and fails to remit the same to the County as provided herein he shall be personally liable for any amount collected which he failed to remit; or if any vendor fails to collect the tax on any

transaction subject thereto, such vendor shall be personally liable for the same, and the Fiscal Officer may make an assessment against the vendor, based upon any information in his possession.

(b) An assessment issued against the vendor shall not be considered an election of remedies nor a bar to an assessment against another for the tax due.

(Ord. 2005-563. Adopted 11-7-05.)

703.07 MAINTENANCE AND INSPECTION OF RECORDS; ASSESSMENTS.

(a) The burden of proof rests upon each vendor to show what part, if any, of its gross receipts from lodging 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 thereon, room rate sheets or cards of prices per day of each room as required by Section 3731.16 of the Ohio Revised Code, as amended, receipts of taxes collected, copies of the appropriate schedule of Federal income tax returns, Ohio sales tax returns and tax returns to local subdivisions having a 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 and all other pertinent documents; and

(2) Secondary records such as bank deposit receipts and day books, journals, or any other records in which is accumulated data by the vendor, which must be supported by complete detailed records from which such data was accumulated.

(b) Guest or rent invoices, statements or bills and cash register tapes for taxable rents must have the total taxable rent and the tax charged and/or collected separately stated thereon, which amounts are to be accumulated and recorded in a secondary record.

(c) Rent invoices, statements or bills shall all clearly show the length of stay, in terms of consecutive days, for each guest.

(d) All such records shall be preserved for a period of four years unless the Fiscal Officer consents, in writing, to their destruction within that period, or by order requires that they be kept for a longer period. The four year record period for retention of records is contingent upon the vendor's timely and complete filings and payment of lodging taxes.

(e) All such records shall be open during regular business hours for inspection by the Fiscal Officer or designee, who shall review, investigate, examine and audit any such records at the Fiscal Officer's discretion. In connection with such investigation, he may interview the vendor, his agents and employees and take written statements under oath pursuant to the power conferred by Section 305.21 of the Ohio Revised Code, as amended, and the County of Summit Charter. If the investigation reveals that any tax should have been remitted by the vendor, he shall make a tax assessment in the manner provided in subsection (g) hereof, provided that the Fiscal Officer is satisfied that the failure to return such tax or additional tax when due was caused by unintentional or immaterial error, mistake or omission, he shall not impose the penalty.

(Ord. 2005-563. Adopted 11-7-05.)

(f) If any vendor fails to maintain complete primary sales records, accurately reflecting the total rents subject to the tax or which may be used to verify the accuracy of secondary records or reported on his tax returns, the Fiscal Officer, based upon any information in his possession, 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; or

(2) Determine taxable and nontaxable rents, or the ratio of taxable rents to total rents, or both.

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. The Fiscal Officer may make the same determination where the facts in his possession reasonably lead him to believe that the amount of tax required to be collected is or should be greater than the amount remitted by the vendor.

(Ord. 2005-640. Adopted 12-19-05.)

(g) (1) If any vendor engages in the following forms of bad faith conduct:

A. Fails to maintain complete records; or

B. Fails or refuses to permit the Fiscal Officer or designee to inspect any records; or

C. Refuses to permit the Fiscal Officer or designee to sample or test check his business activity; or

D. Having filed a return or returns, misrepresents or fails to disclose, any material fact or figure thereon; or

E. Fails to collect the tax, or having collected the tax, fails to remit the same when due; or

F. Fails to remit the correct amount of tax when due; or

G. Fails to file a full and complete return when due; then

(2) The Fiscal officer shall determine the proper amount of tax by any of the means set forth herein:

A. The tax shall be deemed to be the tax collected, or that should have been collected, by such vendor during the entire period of time under review; and

B. The Fiscal Officer shall make an assessment of such amount of tax and delinquency penalties based upon such determination, less the tax paid during such period, if any:

1. Plus an additional penalty of fifteen percent (15%) of the total amount of the assessment for conduct described in (g)(1)A., B., C., D., F. or G. of this section; or

2. Plus an additional penalty of fifty percent (50%) of the total amount of the assessment for conduct described in (g)(1)E. of this section.

(h) No delinquent tax, however, shall be assessed against a vendor or consumer more than four years after the return date for the period in which the taxable transaction occurred, or after the return for such 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 Fiscal Officer shall be treated confidentially by the Fiscal Officer and shall not be released except as required by law.

(Ord. 2005-563. Adopted 11-7-05.)

703.08 PROCEDURE FOLLOWING ASSESSMENT; APPEALS.

(a) Each delinquent tax assessment shall be in writing stating clearly the reasons and basis therefor, upon forms adopted by the Fiscal Officer.

(b) In each case of a delinquent tax assessment, the Fiscal Officer shall give to the assessee written notice thereof to be served by any reliable means of delivery along with a copy of the delinquent tax assessment.

(c) Unless the assessee, within thirty days after service thereof, files with the Fiscal officer a written petition appealing the delinquent tax assessment addressed to the Executive and verified under oath by the assessee or designee, 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 shall be deemed a debt due and payable to the County, whereupon the County shall file a civil action for judgment in the amount of the assessment, including penalties added thereto under the provisions hereof.

(Ord. 2005-563. Adopted 11-7-05.)

(d) When a petition appealing the delinquent tax assessment is timely filed, the Executive shall assign a time and place for hearing the same and shall notify the petitioner thereof by certified mail, or by any reliable means of delivery. Notice of the decision of the Executive upon the petition after hearing shall be served upon the petitioner by any reliable means of delivery, on the date of the entry of the decision in its journal.

(Ord. 2005-640. Adopted 12-19-05.)

(e) The petitioner may appeal to the Court of Common Pleas pursuant to Section 307.56 of the Ohio Revised Code, as amended.

(f) When the merits of the delinquent tax assessment or any part thereof are finally adjudicated, the Fiscal Officer shall proceed to collect the same.

(g) All moneys collected from the delinquent tax assessment, including penalties, shall be considered as revenue arising from the tax.

(Ord. 2005-563. Adopted 11-7-05.)

703.09 LIABILITY OF OFFICERS AND AGENTS.

If an entity 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 a failure to file returns or remit tax due prior to such dissolution. Such liability may be collected in the manner provided herein.

(Ord. 2005-563. Adopted 11-7-05.)

703.10 SALE OF ENTIRE BUSINESS; SUCCESSOR LIABLE FOR TAXES AND PENALTIES DUE.

If a vendor liable for the tax sells the vendor's business or quits the vendor's business, the taxes and penalties imposed hereby prior to that time shall become due and payable immediately, and such vendor shall make a final return within fifteen days after the date of selling or quitting business. The successor vendor 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 Fiscal Officer showing that the taxes 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 personally liable for the payment of the taxes and penalties accrued and unpaid during the operation of the business by the former owner.

(Ord. 2005-640. Adopted 12-19-05.)

703.11 REFUND OF TAXES ERRONEOUSLY PAID.

(a) A written claim for refund of taxes erroneously paid or assessed, where the vendor has not reimbursed himself from the consumer, may be filed in writing with the Fiscal Officer within ninety days from the date claimant ascertains that the payment was erroneous, but not later than four years from the date of such payment.

(b) Such claim must show that the tax was remitted to the County.

(c) The Fiscal Officer shall promptly determine the amount of the refund due, adding thereto interest at the rate prescribed pursuant to Section 5703.47 of the Ohio Revised Code, as amended, from the date of the overpayment, to be paid from the General Fund, and if an unpaid liability of tax against the claimant currently exists, such refund, to the extent allowed, shall be applied against such current liability. The Fiscal Officer shall certify the excess amount of refund allowed or the full amount, as the case may be, and shall draw funds in favor of the claimant. The Fiscal Officer shall pay such amount to the credit of the appropriate County Fund.

(d) If the Fiscal Officer's decision on a claim for refund is to award less than the full amount claimed, the decision shall be treated in the same manner as an assessment under Section [703.08](#) and the claimant and the County shall have all the rights, remedies and duties as set forth in Section [703.08](#) as upon an assessment; but the Fiscal Officer shall withhold certification until the merits of the claim have been finally adjudicated.

(Ord. 2005-563. Adopted 11-7-05.)

703.12 FUND DEPOSIT, CREDIT AND ALLOCATION.

(a) All receipts collected from the excise tax levied hereby shall be deposited in the Undivided Lodging Tax Fund. The Executive shall inform the Fiscal Officer of every political subdivision within the County of Summit which levies such a tax on and after May 19, 1981.

(b) Commencing May 15, 1981, and thereafter on the 15th day, or if the 15th day is not a regular business day, then the first business day following such day, of the second month following each calendar quarter, the Fiscal Officer shall credit the County General Fund with an amount certified as the cost of administration of the hotel lodging excise tax during the previous quarter and charge the Undivided Lodging Tax Fund with the actual administration costs. The proportion of the cost is to be based on the total receipts received in each district. Each district should be credited with their proportionate share by the Fiscal Officer prior to settlement.

(c) After the allocations provided in subsections (b) and (c) hereof, five percent (5%) of the balance remaining in each district which does not already levy a three percent (3%) hotel/motel lodging tax shall be forthwith paid to each municipal corporation, township and village, the balance remaining in the Undivided Hotel Lodging Tax Fund shall upon certification by the Fiscal Officer that tax collections for the previous calendar quarter have been closed, be forthwith paid to the County Lodging Tax Fund and such funds are hereby appropriated as required by law to the use of The Akron-Summit County Convention and Visitors Bureau Inc.

(d) A claim for refund for taxes erroneously collected or paid, certified by the Fiscal Officer for which his warrant is drawn, shall be paid from the Undivided Lodging Tax Fund.

(Ord. 2005-563. Adopted 11-7-05.)

703.13 CONVENTION AND VISITORS BUREAU ALLOCATION.

(a) The amounts allocated herein and hereby to The Akron-Summit County Convention and Visitors Bureau Inc. are so appropriated thereto on condition that the corporation recognizes that the County's lodging industry which bears responsibility hereunder for the collection of the tax hereby levied, extends beyond the borders of the City of Akron and its downtown area and, therefore, undertakes to promote the purposes and premises of this chapter 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 Akron-Summit Convention and Visitors Bureau Inc., shall present quarterly financial and performance reports, as well as an annual operations report each showing its use of the funds hereby appropriated, to the Executive and the Fiscal Officer, who shall be charged with the duty of inquiry examination of the work of The Akron-Summit Convention and Visitors Bureau, Inc., to the end that the intent and purposes of this chapter have been and are being satisfied.

(Ord. 2005-563. Adopted 11-7-05.)

703.14 DISTRIBUTION OF CERTIFIED COPY.

The County recognizes that the cities of Akron, Green, Fairlawn and Macedonia, Villages of Boston Heights and Richfield, and the Townships of Springfield, Copley and Bath are presently levying a lodging excise tax, and the Clerk of the County Council is hereby directed to forward a certified copy of this chapter to the Mayor of each municipal corporation and to the Board of Township Trustees of each township in the County of Summit, the County Fiscal Officer and The Akron-Summit County Convention and Visitors Bureau, Inc.

(Ord. 2005-563. Adopted 11-7-05.)

703.15 ADDITIONAL EXCISE TAX FOR IMPROVING, EXPANDING, EQUIPPING, FINANCING OR OPERATING A CONVENTION CENTER.

(a) Pursuant to Section 5739.09(A)(6) of the Ohio Revised Code enacted by Am. Sub. H.B. 199 of the 127th General Assembly, in addition to the excise tax levied by Sections [703.03](#) and [703.035](#) of this Chapter, this Council hereby levies and imposes an additional excise tax of one percent (1%) (hereinafter referred to as "additional excise tax") on each transaction by which lodging by a vendor is furnished to transient guests for the period beginning November 1, 2007 and ending October 31, 2017.

(b) All receipts collected from the additional excise tax levied hereby shall be deposited in the Undivided Lodging Tax Fund.

(c) All the revenue from the additional excise tax, after deducting the real and actual costs of administering the tax, shall be used to pay the costs of improving, expanding, equipping, financing or operating a convention center by The Akron-Summit County Convention and Visitors Bureau, Inc. On the 15th day, or if the 15th day is not a regular business day, then the first business day following such day, of the second month following each calendar quarter, the Fiscal Officer shall credit the County General Fund with an amount certified as the cost of the administration of the additional excise tax during the previous quarter and charge the Undivided Lodging Tax Fund with the actual administration costs of the additional excise tax.

(d) A claim for refund for taxes erroneously collected or paid pursuant to this section, certified by the Fiscal Officer for which his warrant is drawn, shall be paid from the Undivided Lodging Tax Fund.

(e) Pursuant to Section 5739.09(A)(6) of the Ohio Revised Code, it is the intent of this Council that all the revenue from the additional excise tax, levied hereby, after deducting the real and actual costs of administering the tax, shall be used to pay the costs of improving, expanding, equipping, financing or operating a convention center by The Akron-Summit County Convention and Visitors Bureau, Inc. and that no portion of the revenue from the additional excise tax levied hereby shall be subject to distribution set forth in Section [703.12\(c\)](#) of this chapter.

(f) The amounts allocated herein and hereby of the additional excise tax to The Akron- Summit County Convention and Visitors Bureau Inc. are so appropriated thereto on condition that the corporation recognizes that the County's lodging industry which bears responsibility hereunder for the collection of the tax hereby levied, extends beyond the borders of the City of Akron and its downtown area and, therefore, undertakes to promote the purposes and premises of this chapter 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.

(g) The Akron-Summit Convention and Visitors Bureau, Inc., shall present quarterly financial and performance reports, as well as a annual operations report each showing its use of the funds of the additional excise tax hereby appropriated by this section, to the Executive and Fiscal Officer, who shall be charged with the duty of inquiry examination of the work of The Akron-Summit Convention and Visitors Bureau, Inc., to the end that the intent and purposes of this section have been and are being satisfied.

(h) In addition to the provisions of this section, the additional excise tax is subject to the provisions set forth in Section [703.03\(b\)](#), (c), (d) and (e), and Sections [703.04](#), [703.05](#), [703.06](#), [703.07](#), [703.08](#), [703.09](#), [703.10](#) and [703.11](#) of this chapter.

(Ord. 2007-434. Adopted 8-20-07.)