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## Codified Ordinances of Vandalia, Ohio

## CHAPTER 882

### Hotel/Motel Tax

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882.01 Definitions.

882.02 Imposition; rate; payment.

882.99 Penalty.

#### CROSS REFERENCES

Transient guest tax - see Ohio R.C. 5739.024

Discrimination in public accommodations - see GEN. OFF. 632.04

Prima-facie evidence of fraud in theft from livery or hostelry - see GEN. OFF. 672.14

#### **882.01 DEFINITIONS.**

As used in this chapter:

(a) "Hotel" or "motel" 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 guests, in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures.

(b) "Transient guest" means a person occupying a room for sleeping accommodations for less than thirty consecutive days.

(c) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, property and services of any kind or nature, and also any amount for which the occupant is liable for occupancy without any deduction therefrom whatsoever.

(Ord. 86-07. Passed 5-19-86.)

#### **882.02 IMPOSITION; RATE; PAYMENT.**

(a) A three percent excise tax is hereby imposed, in accordance with law, upon all rent for lodging furnished, or to be furnished, to transient guests in the City. Such tax shall be paid on a monthly basis in conjunction with the submission of a monthly reporting form, which form shall be provided to each hotel and motel in the City by the City.

(b) Reporting and payment of such tax shall be in accordance with rules and regulations promulgated by, and upon forms provided by, the Director of Finance.

(Ord. 86-07. Passed 5-19-86.)

**882.99 PENALTY.**

Whoever violates or fails to comply with any of the provisions of this chapter is guilty of a minor misdemeanor and shall be fined not more than one hundred dollars (\$100.00) for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

(Ord. 86-07. Passed 5-19-86.)