

HAMILTON COUNTY LODGING EXCISE TAX

CODE OF REGULATIONS



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Title

This Code of Regulations shall be known and may be cited and referred to as the "Hamilton County Hotel Lodging Excise Tax Code of Regulations".

Definitions

As used in the following Sections of the Hamilton County Hotel Lodging Excise Tax Code of Regulations:

- A. "Administrator" means the Hamilton County Administrator and any assistants designated to assist in administering and enforcing the collection of the hotel lodging excise tax herein levied and imposed, who are hereby assigned all of the duties and authority of the Board to administer and enforce the collection of such tax, including the power to administer oaths, as provided by ORC 305.30.
- B. "Board" means the Board of County Commissioners in Hamilton County in the State of Ohio.
- C. "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) (I)
- D. "County" means the County of Hamilton, State of Ohio.
- E. "Guest" means:
 - 1. "Transient guest(s)" means person(s) occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days;
 - 2. "Non-transient guest(s)" means person(s) occupying, or having the unqualified right to occupy, a room or rooms for sleeping accommodations for thirty (30) or more consecutive days
- F. "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, in which five (5) or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. ORC 5739.01(M)
- G. "Lodging" means one (1) or two (2) or more connecting rooms in which sleeping accommodations are provided for a transient guest(s).
- H. "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).
- I. "Premises" means a parcel or contiguous parcels of real property upon which a hotel is operated.

- J. "Operator" means any person that furnishes, arranges or facilitates to furnish occupancy in a hotel, including but not limited to, the proprietor of the hotel, whether in the capacity of owner, lessee, mortgagee in possession, licensee or any other capacity, managing agent, a booking agent, a room seller or reseller, or any other agent or contractor, including room marketer. Such term shall include room remarketer and such room remarketer shall be deemed to operate a hotel, or portion thereof, with respect to which such person has the right of a room remarketer.
- 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 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 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. "Room remarketer" shall mean a person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to a transient guest in an amount to be determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy, directly or indirectly, and determine rent therefore, shall be the "rights of a remarketer". Examples of a room remarketer include, but are not limited to, an online travel company, a tour operator, and/or a travel consolidator.
- M. "Tax" means, except where otherwise specified, the tax levied and imposed hereby.

Unless the context indicates otherwise, the definition of words identified in this section is the same whether words are capitalized or not capitalized.

Levy of Tax; When Collectable; Exemptions; Presumption

- A. Under the authority granted the Board of County Commissioners by ORC 5739.09, an excise tax is hereby levied and imposed upon each transaction, unless otherwise exempted in these regulations, in which lodging is or is to be furnished by an operator in Hamilton County to any transient guest(s) who occupies or has the unqualified right to occupy such lodging, at the rate of **six and half percent (6.5%)** of the rent for each such transaction.

- B. This tax is imposed upon and shall be paid by the consumer to the operator and the operator 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 rent is paid in cash, check, draft, or money order by the consumer to the operator, the operator shall collect the tax with, and at the same time as rent.
 2. If the rent is otherwise paid or to be paid, the operator shall, at or prior to the furnishing of lodging, charge the tax to the account of the consumer, such amount shall be collected by the operator from the consumer in addition to rent.
- C. Each such transaction shall be reported on, and the amount of the tax applicable thereto shall be remitted with the return for the period in which the lodging or the right to lodging occurs, and the amount of the tax shall become a legal charge in favor of the operator and against the consumer.
- D. The tax does not apply to transactions for lodging furnished to any non-transient guest, irrespective of whether the room is actually occupied each day during that thirty (30) day period (if the room is vacated and a refund is made, or the guest pays for fewer than thirty (30) days, the tax will be imposed); representatives of the United States government which are paid directly by the Federal government; the government of any state, excluding Ohio, or any of their political subdivisions; and any consumer of a hotel in any political subdivision in the County which has established a hotel Lodging Excise Tax under ORC 5739.09. Such transactions will qualify as exempt by completing a Certificate of Exemption (Exhibit A) and attaching it to the bill, statement, or invoice and copies of any checks received in payment. A copy of the completed Certificate of Exemption should be submitted with the lodging tax return. Exemptions are further enumerated as follows:
1. If lodging is provided without any compensation therefore, and with no compensating change whatsoever in the regular rates of all other lodgings in the hotel, the tax does not apply.
 2. Vouchers contained in voucher books, thrift books, and coupon books, which entitle the purchaser of the books to trade at different retail establishments shall be treated as money when applied to pay for lodging and the tax shall attach to all rents paid by the use of such vouchers, using as a tax basis the money value of the coupon or voucher.
 3. If lodgings are rented one or more times in any twenty-four hour period to different guest(s) or consumer(s), the tax applies to each rental.
 4. If a person engages or reserves hotel room(s) for fewer than thirty (30) days, on behalf of specified guest(s), and, either during or at the end of the engagement or reservation period, extends the engagement, whether for the same or different

room(s), to an aggregate of thirty (30) or more consecutive days of occupancy or the right to occupancy, the tax does not apply.

5. If person engages or reserves a hotel room(s) for more than thirty (30) consecutive days on behalf of guest(s) who do not, in fact, have the unqualified right to occupy the room(s) for thirty (30) or more consecutive days, and does not pay 30 or more consecutive days' rent, the tax applies.
- E. If a transaction is claimed to be exempt from the tax, the consumer must furnish to the operator, and the operator must obtain from the consumer, a certificate specifying the reason that the transaction is not legally subject to the tax. If no certificate is furnished or obtained within the period for filing the return for the period in which such transaction is reportable, the tax shall be presumed to apply. The failure to have furnished or to have obtained a certificate shall not prevent an operator or consumer from establishing that the transaction is exempt from the tax, if done within sixty (60) days after the Administrator gives notice of the intention to levy an assessment. In the event an operator or consumer proves the transaction exempt, the tax shall not apply. The certificate shall be in the form attached to these Regulations as Exhibit A, entitled Certificate of Exemption, or any amended version thereof which the Administrator may prescribe from time to time.
- F. 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.
- G. The tax applies and is collectable when the lodging is furnished, regardless of the time when the rent is paid or delivered.
- H. 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.

Liabilities of Operator and Consumer: Assessments

- A. Any operator who collects the tax and fails to remit the same to the County as provided herein, shall be personally liable for any such amounts collected and not remitted; or if any operators fails to collect the tax or any consumer otherwise fails to pay the tax on any transaction subject thereto, the operator and the consumer shall be liable personally, jointly and severally for the tax (and any interest or penalties). The Administrator may make an assessment against the operator in the first case, and either the operator or the consumer, or both, in the second case, as the facts may require.
- B. No assessment against an operator shall discharge the consumer's liability to the operator for any unpaid tax, if the consumer owes the tax.

- C. No assessment issued against either the operator or the consumer shall be considered an election of remedies or a bar to an assessment against the other for the tax, penalties, 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.

Due Dates of Tax Return; Remission of Payment; Deposit Procedure

- A. On or before the last day of each month following the end of each calendar quarter thereafter, each operator shall make and file a full and complete return with the Administrator for that calendar quarter on the form prescribed in **Exhibit B**, entitled **Hotel Lodging Excise Tax Return**, or amended version thereof which the Administrator may prescribe from time to time.
- B. The return, together with the certificate of exemption form, payment for all taxes and applicable interest and penalties must be postmarked or delivered to the Administrator on or before the last day of each month following the end of each calendar quarter.
- C. Upon receipt, the Administrator shall promptly stamp or otherwise mark the date and the amount received, and remit the payment to the County Treasurer.
- D. Upon application of the operator, in writing and for good cause shown, the Administrator may extend the time for making and filing returns. Also, the Administrator may reduce or abate any and all lodging tax, interest and penalties that may be due hereunder.

Penalties and Interest

- A. Delinquency – Any operator who fails to remit the tax when due as required shall pay a penalty equal to 10% of the tax, in addition to the tax.
- B. Fraud – If the Administrator determines that the non-payment of any remittance due under these Regulations is due to fraud, a penalty equal to 25% of the amount of the tax shall be added thereto in addition to the penalty stated in paragraph (A) of this section.
- C. Interest – In addition to the penalties imposed, any operator who fails to remit any tax imposed under these Regulations shall pay interest at the rate as determined by the Tax Commissioner of the State of Ohio pursuant to ORC 5703.47. The interest will be computed from the time the unpaid tax was due until it is paid.
- D. Penalties During Pendency of Hearing or Appeal – No penalty provided under the terms of this section shall be imposed during the pendency of any hearing or appeal provided for in these Regulations.

Maintenance and Inspection of Records; Assessments; Delinquencies

- A. The burden of proof rests upon each operator 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 operator shall maintain and keep complete and accurate records of said room revenue together with a record of the tax collected thereon, which shall include:
 - a. 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
 - b. Secondary records such as bank deposit receipts and day books, journals, or any other records in which the operator accumulates data. Such records 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 rent must state separately the total taxable rent and the tax charged and/or collected. These records must also show clearly the length of stay, in terms of consecutive days, for each guest.

- C. All records relating to the collection and payment of the tax must be preserved by the operator for four (4) years.

- D. All records and documents shall be open for inspection by the Administrator during regular business hours. The Administrator may review, investigate, examine and audit any of these records at such time as he shall deem it necessary, to verify that the proper tax has been returned and remitted. He may interview the operator, his employees and agents, and may take written statements, whether or not under oath pursuant to the power conferred on the Board of County Commissioners by ORC 305.21.

- E. If any operator fails to maintain complete primary sales records which accurately reflect both the total rents subject to the tax and tax due thereon, or records which may be used to verify the accuracy of the figures reflected in secondary record and/or reported on the tax returns filed hereunder, the Administrator may use one or more of the following methods for such verification:
 - 1. Determine the total amount of all rents, less rental refunds, based on 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.

These determinations may be based upon a sampling or test checks of the operator's business activity for a representative period, or on other information relating to the rental. The Administrator 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 operator.

- F. The Administrator shall determine the proper amount of tax by any of the means set forth herein, if he determines that an operator:
1. Fails to maintain complete records, as required hereby; or
 2. Fails or refuses to permit the Administrator to inspect any records; or
 3. Refused to permit the Administrator to sample or test check relevant business activity; or
 4. Misrepresented or failed to disclose any material fact or figure on tax returns previously filed; or
 5. Failed to remit when due the taxes properly collected from the consumer; or
 6. Failed to remit the correct amount of tax or interest thereon when due; or
 7. Failed to file a full and complete return when due.

The tax so determined will be deemed to be the tax collected by such operator during the entire period of time under review, and the Administrator shall make an assessment of the amount of such tax actually owed, based on the determination. The amount assessed shall be this imputed tax liability, less tax paid during such period, plus interest and penalties as provided for in these regulations. However, if, as the results of an audit finding the Administrator is satisfied that any failure to report or to pay any tax from a previously closed quarter was the result of unintentional or immaterial error, mistake or omission, no penalty for delinquent payment may be imposed at the Administrator's discretion.

- G. No assessment shall be made or issued for any tax more than four (4) years after the day on which the return for the period in which the taxable transaction giving rise to the assessment is due, or after the date on which the return for said period was filed, whichever is later.
- H. All returns, documents, and payments submitted by each Operator, all records and other documents examined, and all information or knowledge of any operator's business obtained by the Administrator shall be treated as confidential as required by law, and shall not be released except as required by law.

Procedure Following Assessment; Appeals

- A. Each assessment shall be in writing and shall state clearly the reasons and basis therefor. The Administrator shall send a copy via email, fax, first class mail or certified mail of the assessment to each operator being assessed.
- B. Any assessee may file a petition for reassessment with the Administrator, within thirty (30) days of receiving the copy of the assessment. The petition shall be in writing, addressed to the Board of County Commissioners and verified under oath by the assessee or his duly authorized agent having knowledge of the fact. The petition shall set forth with particularity the items of assessment being disputed and the reasons for each objection. Unless a timely petition is filed, the assessment shall become final and the amount thereof shall become final and the amount thereof shall be deemed a debt due and payable to the County, whereupon the Administrator shall cause to be filed a civil action in the name of the Board for judgment in the amount of the assessment, including penalties and interest permitted by law.
- C. When a petition is timely filed, the Board shall assign a time and place for a hearing on its merits, and shall notify the petitioner thereof by e-mail, fax, first class mail or certified mail. Following the hearing, the Board shall notify the assessee by e-mail, fax, first class mail, or certified mail promptly upon entry of the decision in the Commissioners' journal
- D. The petitioner may appeal the Board's decision to the Court of Common Pleas pursuant to ORC 307.56.
- E. After the merits of the assessment or any part thereof are finally adjudicated, the Administrator shall proceed to collect any assessment or part thereof in the manner prescribed in these regulations.
- F. All monies collected as assessments including penalties and interest thereon, shall be considered revenue arising from the tax when received by the County.

Liability of Officers and Agents

If any person or business entity required to file returns and to remit the tax, fails for any reason to make such filing or payment, each officer, partner or managing agent thereof, together with all employees having control or supervision of, or responsible for filing returns and making tax payments, shall be liable personally, jointly and severally, for all taxes, penalties and interest. The dissolution of such business entity shall not discharge its liabilities, nor those of its officers, partners, managing agents, or the present and former employees responsible for filing returns and making tax payments for failing to file returns or remit amounts due prior to dissolution. These liabilities may be collected by assessment in the manner provided in these regulations.

Sale of Entire Business; Successor Liable for Taxes and Penalties Due

If an operator liable for the tax sells his business or quits his business, all taxes collected since the

previous return was filed, and taxes imposed hereby on taxable rents then due and owing, whether collected or not, plus interest and penalties, if any, shall become due and payable immediately, and such person shall file a Final Return within fifteen (15) days after the date on which the business is sold or the operator quits the business. The successor owner shall withhold from the purchase price an amount sufficient to pay all taxes, interest and penalties, unless the former owner produces either a receipt from the Administrator showing that such taxes, interest, and penalties have been paid; or a certificate from the Administrator, verifying that no taxes are due. If any purchaser fails to withhold these funds, that purchaser shall be liable personally, jointly and severally with the prior owner or owners, for the payment of all taxes, interest, and penalties accrued and unpaid during the operation of the business by the former owner.

Refund of Taxes

An operator may file with the Administrator a written claim for refund of taxes erroneously paid or paid on an erroneous assessment within ninety (90) days from the date the operator ascertains that the payment was erroneous, but no later than four (4) years from the date the payment was made. The claim must show that the tax was remitted to the County and, if it was collected from a consumer, that the operator has reimbursed the consumer.

The Administrator shall determine promptly the amount of the refund due, if any. Furthermore, a determination shall be made whether the operator owes the County any delinquent taxes or assessments, in which case, any such refund shall be applied to the delinquent liability. Any excess amount of the refund over the liability shall be indicated as a credit for use on the next tax payment under these regulations.

If the Administrator's decision on a claim is to refund an amount less than the full amount claimed, the decision shall be deemed an assessment, and both the County and the aggrieved claimant shall have all the rights, remedies and duties set forth herein. The Administrator shall withhold certification until the merits of the claim have been finally adjudicated.

Distribution of Lodging Excise Taxes

- A. All receipts collected from the excise tax levied hereby shall be deposited into the County Treasury and credited to the Hotel Lodging Excise Tax Account. Every receipt will be recorded on the basis of the hotel, as well as on the basis of the municipality or township from which the receipt originated.
- B. On the tenth day (or if the tenth day is not a regular business day, then the first business day following such day) of the second month following each calendar quarter, the County Auditor shall credit the County General Fund with an amount certified by the County Administrator as the cost of administering the hotel lodging excise tax during the previous calendar quarter. The Hotel Lodging Excise Tax account will be charged the amount of the administration cost, with such cost being allocated to the municipalities and townships, using the amount of tax received from each municipality or township as the basis for the allocation. If necessary, the County Administrator shall, at the same time, certify to the County Auditor and the County

Treasurer a uniform percentage which shall remain, after distribution as hereinafter provided for the payment of refunds of tax erroneously collected or paid.

- C. After the appropriate administrative costs are deducted from the quarterly tax receipts, as provided in subparagraph (B), the remaining balance of tax receipts from the particular quarter shall be distributed as follows:
1. The entire balance of receipts collected from establishments located within a municipality or township that enacts its own lodging excise tax is payable to the Cincinnati USA Convention and Visitors Bureau, an Ohio non-profit corporation; and
 2. Two-thirds (2/3) of the balance of receipts collected from establishments located within a municipality or township that does not enact its own lodging tax is payable to the Cincinnati USA Convention and Visitors Bureau, with the remaining one-third (1/3) of this balance being paid to each municipality or township in the amount of one-third (1/3) of the receipts collected within each respective municipality or township. (See Exhibit C – Tax Distribution Chart)
- D. The County Auditor and the County Treasurer, on an annual basis, shall reconcile the Hotel Lodging Tax Excise Fund.

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 six and one-half percent (6.5%) on transactions by which lodging by a hotel is or is to be furnished to transient guests as referred to and authorized by ORC 5739.09. Accordingly, these rules and regulations shall be construed to effectuate that purpose so as to be consistent with any requirement of law, compliance with which is a prerequisite to the validity of the tax intended to be levied hereby.

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 Board of Commissioners of Hamilton 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.

Responsibilities of Convention Bureau and County

- A. The amounts allocated herein and hereby for the Cincinnati USA Convention & Visitors Bureau are so appropriated thereto on condition that the said corporation recognizes that the County's hotel and motel industry extends beyond the borders of the City of Cincinnati and its downtown area. Therefore, it must promote the purposes and premises of this

resolution throughout the entire County so that the hotel and motel 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 Cincinnati USA Convention & Visitors Bureau shall present to the County Administrator semi-annual reports and annual report audited by an independent certified public account, each showing its use of the funds hereby appropriated. The County Administrator shall be charged with the duty of inquiry and examination of the work of the said Cincinnati USA Convention & Visitors Bureau, to the end that the intent and purposes of this resolution have been and are being satisfied.

EXHIBIT "A"
STATE OF OHIO
HAMILTON COUNTY
Hotel Lodging Tax
"Certificate of Exemption"

The undersigned hereby claims exemption from Hamilton County Hotel Lodging Excise Tax upon rent for hotel lodging and certifies that this claim is based upon one of the following reasons:

The "Rent is paid directly by":

(Check One)

I. Federal Government*-Need copy of ID and type of payment

a. State of _____ (Ohio Excluded)
(Name of State)

b. Political Subdivision* _____
(Name of State and Subdivision)

2. Foreign Missions _____ -Need Front & Back Copy of ID
(Name of Mission) -Need Copy of type of Payment

3. The rent is not subject to tax as a consequence of the Guest(s) Non-Transient Status:
A copy of the folio representing 30 or more consecutive days must be attached to this form
Date of Arrival: _____ Date of Departure: _____

The vendor must attach this certificate to a copy of the bill, statement or invoice and copies of any Checks, credit card information, or other form of payment that would support tax-exempt status for this transaction.

Name

Employee Name (Print)

Address

Title

City, State, and Zip

Sign and Date

Phone

Exhibit B
County of Hamilton Hotel Lodging Excise Tax Return

To be filed and the tax due paid therewith for each separate premises upon which are located hotel lodgings. Due on or before the last day of each month following the end of each calendar quarter.

Date Period Begins:	Date Period Ends:	Ohio Vendor's License No:
Name of Vendor: (per vendor's license)		
Mailing Address:		
Name of Hotel/Motel:		
Location of Hotel/Motel: (City, Village or Township)		Last Federal Income Tax Return Filed: <input type="radio"/> Form 1040, Schedule C <input type="radio"/> Form 1065 <input type="radio"/> Form 1120
Phone:	Federal I.D. No.	
Annual Accounting Period if not Calendar Year: Fiscal year ending: _____, 20____		If business discontinued, indicate date:
If a new business, or change of ownership, or form of ownership, indicate: Date: _____ Name of New Owner: _____		

Line		
1. Gross retail sale, less refunds and cash discounts during the previous calendar quarter, as reported on the previous (3 monthly) Ohio Sales Tax returns with the Ohio department of Taxation*		\$ _____
2. Nontaxable sales (i.e., food, movies, etc.)		- \$ _____
3. Gross room rental receipts, less refunds and cash discounts (Line 1 minus Line 2)		= \$ _____
4. Exemptions		
4a. Lodging paid directly by the Federal government or government of any state, excluding Ohio, or any of their political subdivisions, or foreign mission	\$ _____	
4b. Rents paid by non-transient guests	+ \$ _____	
5. TOTAL EXEMPTIONS (Line 4a + 4b)	= \$ _____	- \$ _____
6. Taxable room rental receipts (Line 3 minus Line 5)		= \$ _____
Computation of Tax		
7. 6.5% of taxable room rental receipts. (Line 6 x .065)	\$ _____	
8. Tax collected.	\$ _____	
9. Larger of Line 7 or Line 8.		+ \$ _____
10. Penalty for late filing. (10% of Line 9) (Line 9 x 10)		+ \$ _____
11. Interest (See attached cover letter for rate)		+ \$ _____
12. Total tax, penalty, and interest due. (Total of Lines 9,10, and 11)		= \$ _____
13. Adjustment from previous quarter		+/- \$ _____
14. TOTAL REMITTED WITH THIS RETURN		= \$ _____

*If a cumulative Ohio return is permitted, Line 1 on this return for each of the premises shall contain the correct proportionate amount of the total of Line 1 on the cumulative return.

I knowing affirm and declare under the penalties of falsification (R.C. 2921.13(A7) that:

- ✓ I have examined this return, including any accompanying statements, and the records substantiating all of the entries hereon;
- ✓ This return is made to the Board of County Commissioners of Hamilton County, the Hamilton County Administrator and representatives, for the purpose of assisting them in the discharge of their duties in administering the excise tax as to which this return is made; and
- ✓ This return is true, correct and complete.

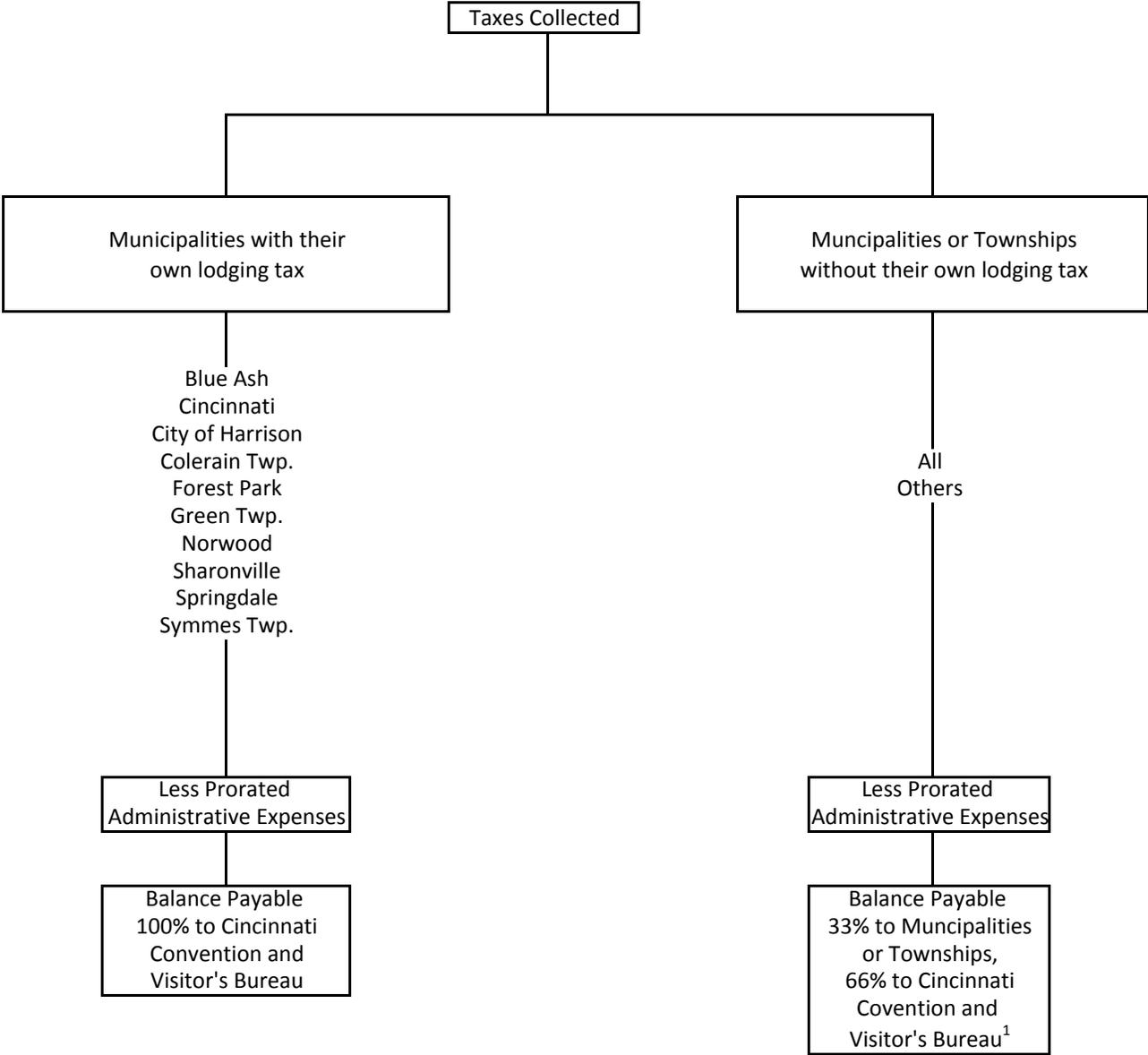
Signature: _____ Date: _____

Capacity of Signer: (Officer, partner, manager, accountant, controller, etc.) _____

Return to:
 Hotel/Motel Lodging Tax
 County Administration Building, Room 603
 138 East Court Street
 Cincinnati, Ohio 45202

Made Payable to:
The Treasurer of Hamilton County

Exhibit C
Tax Distribution Chart



¹33% of the amount that is collected in each municipality or township is refunded to that municipality or township.