

CHAPTER 187
Transient Lodging Tax

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187.01 DEFINITIONS.

(a) "Hotel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guest(s), in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. The term "Hotel" shall include "Motel".

(b) "Transient Accommodations" 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 four or less rooms are used for the accommodation of such guests, whether such rooms are in one or several structures.

(c) "Transient Guests" means person(s) occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.

(d) "Vendor" means the person who is the owner or operator of the hotel or transient accommodation and who furnishes the lodging.

(e) "Director of Finance" means the Director of Finance of the City of Fairfield, Ohio or his/her designee.

187.05 REQUIRED RECORDS.

Each vendor shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this chapter and shall keep all invoices and such other pertinent documents. If the vendor furnishes lodging not subject to the tax, the vendors records shall show the identity of the transient guests, if the sale was exempted by reason of such identity, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be open during business hours to the inspection of the Finance Director and shall be preserved for a period of not less than four (4) years, unless the Finance Director, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

(Ord. 49-07. Passed 4-9-07.)

187.06 RETURNS REQUIRED.

Each vendor shall file a quarterly return on forms prescribed by the Finance Director showing receipts from furnishing lodging, the amount of tax due from the vendor to the City for the period covered by the return, and such other information as the Finance Director deems necessary for the proper administration of this chapter. The quarterly return is due on or before the 15th day of the month following the quarter end during a calendar year. The Finance Director may extend the time for making and filing returns. Returns shall be filed by mailing the same to the Finance Director, together with payment of the amount of tax shown to be due thereon. The Finance Director shall record the date and amount of payment received with the return. Any vendor who fails to file a return under this chapter shall forfeit and pay into the City Treasury the sum of one percent (1%) of the tax due. The Director of Finance, if deemed necessary in order to ensure the payment of the tax imposed by this chapter, may require returns and payments to be made for other than in quarterly periods. The returns shall be signed by the vendor or authorized agent.

(Ord. 49-07. Passed 4-9-07.)

**187.07 LIABILITY, ASSESSMENT AND PETITION FOR REASSESSMENT:
PENALTIES.**

(a) If any vendor collects the tax imposed by or pursuant to this chapter and fails to remit the same to the City as prescribed, he shall be personally liable for any amount collected which he failed to remit. The Finance Director may make an assessment against such vendor based upon any information in the Finance Director's possession. If any vendor fails to collect the tax or any transient guest fails to pay the tax imposed by or pursuant to this chapter on any transaction subject to the tax, such vendor or transient guest shall be personally liable for the amount of the tax applicable to the transaction. The Finance Director may make an assessment against either the vendor or transient guest as the fact may require, based upon any information in his possession. An assessment against a vendor in cases where the tax imposed by or pursuant to this chapter has not been collected or paid, shall not discharge the transient guests liability to reimburse the vendor for the tax applicable to such transaction.

(b) In each case the Finance Director shall give to the vendor or transient guest assessed written notice of such assessment. Such notice may be served upon the vendor or transient guest personally or by registered or certified mail. An assessment issued against either pursuant to the provisions of this chapter shall not be considered an election of remedies, nor a bar to an assessment against the other for the tax applicable to the same transaction, provided that no assessment shall be issued against any vendor or transient guest for the tax due on a particular transaction if said tax has actually been paid by another.

187.10 VENDOR TO COLLECT TAX; PROHIBITION AGAINST REBATES.

No vendor shall fail to collect the full and exact tax as required by this Chapter. No vendor shall refund, remit or rebate to a transient guest, either directly or indirectly any of the tax levied pursuant to this Chapter, 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 a price including the tax, or rebating the tax in any other manner.

(Ord. 49-07. Passed 4-9-07.)

187.11 REPORT FILINGS.

(a) No person, including any officer of a corporation or employee of a corporation having control or supervision of or charged with the responsibility of filing returns, shall fail to file any return or report required to be filed by this chapter, or file or cause to be filed any incomplete, false or fraudulent return, report or statement.

(b) If any vendor required to file returns under this chapter fails on two consecutive quarters to file such returns when due or to pay the tax thereon, or if any other vendor authorized by the Finance Director to file returns at less frequent intervals, fails on two or more occasions within a twenty-four month period, to file such returns when due or to pay the tax due thereon, the Finance Director may: require such vendor to furnish security in an amount equal to the average tax liability of the vendor for a period of one year, as determined by the Finance Director from a review of returns or other information pertaining to such vendor, which amount shall in no event be less than one thousand dollars (\$1,000.00). The security may be in the form of a payment to be applied to pay the tax due on subsequent returns, or a corporate surety bond, satisfactory to the Finance Director, conditioned upon payment of the tax due with the returns from the vendor. The security must be filed within ten days following the vendor's receipt of the notice from the Finance Director of its requirements.

(c) A corporate surety bond filed under this section shall be returned to the vendor if, for a period of twelve consecutive months following the date the bond was filed, the vendor has filed all returns and remitted payment therewith within the time prescribed in this chapter.

(Ord. 49-07. Passed 4-9-07.)

187.12 PERSONAL LIABILITY OF CORPORATE OFFICERS OR EMPLOYEES.

If any vendor corporation required to file returns and to remit tax due to the City under the provisions of the chapter, fails for any reasons to make such filing or payment, and of its officers or employees charged with the responsibility of filing returns and making payments shall be personally liable for such failure. The dissolution of a corporation shall not discharge an officer or employee's liability for a prior failure of the corporation to file returns or remit tax due. The sum due for such liability may be collected by assessment in the manner provided in this chapter.

(Ord. 49-07. Passed 4-9-07.)

187.13 INTEREST ON UNPAID COLLECTED TAXES.

All taxes collected by a vendor from a transient guest and remaining unpaid after they become due pursuant to this chapter, shall bear interest computed daily on the amount of such unpaid taxes at the maximum statutory rate permitted by Ohio R.C. 5703.47.

(Ord. 49-07. Passed 4-9-07.)