

CITY OF OBERLIN, OHIO

ORDINANCE No. 22-36 AC CMS

AN ORDINANCE TO AMEND SECTIONS 185.01 AND 185.03 OF THE CODIFIED ORDINANCES OF THE CITY OF OBERLIN TO DELINEATE THE PERMITTED USES OF TRANSIENT LODGING TAX REVENUE

WHEREAS, to promote the City of Oberlin to tourists and other visitors, and thereby facilitate economic benefits for the entire Oberlin community, council deems it appropriate to amend certain provisions of Chapter 185 of the Codified Ordinances of the City of Oberlin as they relate to the use of transient lodging tax revenue for such promotional purposes.

THEREFORE, BE IT ORDAINED by the Council of the City of Oberlin, County of Lorain, State of Ohio:

SECTION 1. That Sections 185.01 and 185.03 of the Oberlin Codified Ordinances be and are hereby amended to read as is set forth on **Exhibit A.**

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That this ordinance shall take effect at the earliest date allowed by law.

PASSED: 1st Reading: June 6, 2022

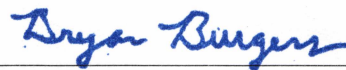
2nd Reading: June 21, 2022

3rd Reading: July 5, 2022

ATTEST:



BELINDA B. ANDERSON, MMC
CLERK OF COUNCIL



BRYAN BURGESS
PRESIDENT OF COUNCIL

POSTED: 07/06/2022

EFFECTIVE DATE: 08/04/2022

Exhibit A
Ordinance No. 22-36 AC CMS

185.01 ESTABLISHMENT.

There is hereby established a transient lodging tax, effective thirty days after the effective date of this section, or within thirty days after commencing business by the proprietor, whichever is later, to provide funds to promote the City to potential visitors, tourists and/or special event or meeting participants by means of advertising, news coverage, posters, brochures and other promotional techniques.

185.03 IMPOSITION.

For the purpose of providing revenue with which to meet the needs of the City, for the use of promoting the City to potential visitors, tourists, consumers and/or special events by means of advertising, news coverage, posters, brochures, musical performances and other social events or such other promotional techniques and strategies as may be deemed appropriate by the City Manager, whether by contract or by administrative directive, an excise tax is hereby levied on transactions by which lodging by a hotel 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 to the City, which is extinguished only by payment to the operator as trustees for the City, or to the City. The tax applies and is collectible at the time the lodging is furnished regardless of the time when the price is paid.

For the purposes of the proper administration of this chapter and to prevent the evasion of the tax, it is presumed that all lodging furnished by hotels in the City to transient guests is subject to the tax until the contrary is established.