

**Resolution 08-0902-03**

**PURSUANT TO SECTION 505.56 OF THE OHIO REVISED CODE, TO LEVY AN  
EXCISE TAX IN THE UNINCORPORATED AREA OF LIBERTY TOWNSHIP,  
DELAWARE COUNTY, OHIO, ON TRANSACTIONS BY WHICH LODGING BY A  
HOTEL IS OR IS TO BE FURNISHED TO TRANSIENT GUESTS.**

WHEREAS, Liberty Township is authorized by Section 505.56 of the Ohio Revised Code to levy an excise tax in the unincorporated area of the township on transactions by which lodging by a hotel is or is to be furnished to transient guests; and

WHEREAS, the Board of Township Trustees of Liberty Township, upon due consideration, has determined that it is necessary to levy such an excise tax; and

WHEREAS, the levying of this excise tax is deemed necessary in order to supplement the township treasury so that additional and efficient services may be rendered to the residents, businesses and industries of the township;

NOW THEREFORE BE IT RESOLVED by the Board of Township Trustees of Liberty Township, Delaware County, Ohio, as follows:

Section 1. There hereby is and shall be levied on all transactions by which lodging by a hotel is or is to be furnished to transient guests within the unincorporated area of Liberty Township, Delaware County, Ohio, an excise tax in the amount of three percent (3%) on each transaction.

Section 2. The excise tax levied by Section 1 herein shall be paid to Liberty Township on a monthly basis. Payment for each calendar month shall be due and payable as of 12:01 a.m. on the first day of the following month, and payment shall be made to the Township by the last day of that following month.

Section 3. The payment of the tax shall be accompanied by the submission of a tax form furnished by the Township which shall be signed by the owner, the duly authorized manager, innkeeper or other agent.

Section 4. The hotel or other establishment shall keep records of the receipts of its transient guests for a period of not less than two (2) years from the date the lodging excise is due and said records shall be made available for examination by the Board of Township Trustees of Orange Township or its authorized agents and employees during regular business hours and after the giving of a written notice of not less than twenty-four (24) hours of the intention to conduct such examination.

Section 5. The excise tax return shall set forth the gross receipts for the monthly period, the exempt receipts and the net taxable receipts and interest on late payments; tax liability to be determined by multiplying the net taxable receipts by three percent (3%) to arrive at the tax to be paid with the lodging excise tax return. An itemized listing of all claimed exempt transactions for the monthly period, by guest and with copies of any Exemption Certificates, shall be attached to the excise tax return.

Section 6. Said excise tax shall not apply to telephone or food service rendered to transient guests.

Section 7. The following definitions shall apply to the excise tax provided for herewith:

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 guests, in which five (5) or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures.

B. "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

Section 8. The Fiscal Officer of Liberty Township shall receive the excise tax and forms prescribed by these regulations and shall deposit the monies so received in the appropriate depository of the Township.

Section 9. All late payments not paid in accordance with Section 2 herein shall bear interest at the rate of one and one-half percent (1 1/2 %) per month or eighteen percent (18%) per annum; upon written application and for good cause shown the Board of Township Trustees shall have the right to remit the interest provided for in this section.

Section 10. This Resolution shall be in full force and effect as of the 3<sup>rd</sup> day of September, 2008, at 12:01 a.m. and the Clerk be and is hereby authorized and directed to send a certified copy of this Resolution to all hotels as defined in this Resolution.

Section 11. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

Section 12. If any section, sub-section, sentence, clause or phrase of this resolution is for any reason held to be unconstitutional or contrary to law, such decision shall not affect the validity of the remaining portions of this resolution. The Board of Township Trustees of Liberty Township, Delaware County, Ohio, hereby declares that it would have passed this resolution and each section, sub-section, clause or phrase hereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses and phrases might be declared unconstitutional or contrary to law.

This Resolution shall be in force and become effective immediately upon its execution.

This motion Made by Mr Sybert seconded by Mr Guzzo

9/2/08  
Date

Curtis J. Sybert  
Curtis J. Sybert, Trustee

Robert Mann  
Robert Mann, Trustee

Peggy Guzzo  
Peggy Guzzo, Trustee

APPROVED:

Mark Gerber  
Mark Gerber, Fiscal Officer