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Effective April 1, 2026

ATHENS COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

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SECTION 1. TITLE AND AUTHORITY

This policy shall be known and cited as the **Athens County Lodging Excise Tax Code of Regulations**.

Authority:

Ohio Revised Code § 5739.09(A)(1):

“A board of county commissioners may, by resolution adopted by a majority of the members of the board, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The board shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code.”

SECTION 2. DEFINITIONS

For purposes of this Code of Regulations, the following words and phrases shall have the meanings ascribed to them in this section. Where a definition conflicts with or is not provided herein, the definitions in **Ohio Revised Code Chapter 5739** shall control.

A. People & Entities

Auditor – The Athens County Auditor, or the Auditor’s designee.

Convention and Visitors Bureau (CVB) – The nonprofit destination marketing organization designated by the Board of County Commissioners to receive lodging-tax allocations and to use them as provided by the Ohio Revised Code.

Operator – Any person, firm, partnership, corporation, limited liability company, association, or other entity that operates or manages a lodging establishment in Athens County, including owners, lessees, sub-lessees, licensees, concessionaires, or managing agents. Compliance by either an operator or its managing agent shall be deemed compliance by both.

Person – As defined in **R.C. 5739.01(A)**:

“Includes individuals, partnerships, firms, limited liability companies, associations, joint-stock companies, joint ventures, clubs, companies, corporations, estates, trusts, business trusts, receivers, assignees for the benefit of creditors, trustees, syndicates, the state and its political subdivisions, or combinations of individuals acting as a unit.”

Short-Term Rental Platform – Any person, business, or online marketplace that provides a means to advertise, reserve, or rent lodging to transient guests, and that directly or indirectly collects or receives payment for the lodging from the guest. Examples include Airbnb, Vrbo, and Booking.com.

Transient Guest – As defined in **R.C. 5739.01(MM)**:

“Persons occupying a room or rooms in a hotel for less than thirty consecutive days.”

Permanent Guest – Any person who occupies or has the right to occupy a room or rooms in a lodging establishment for thirty consecutive days or more without interruption.

B. Places & Occupancy

Hotel – As defined in **R.C. 5739.01(M)**:

“Every establishment kept, used, maintained, advertised, and held out to the public as a place where sleeping accommodations are offered to guests, in which five or more sleeping rooms are used for the accommodation of such guests, whether the rooms are in one or several structures.”

Athens County, by resolution adopted March 5, 2002, further expanded this definition pursuant to **R.C. 5739.091** to include establishments in which fewer than five sleeping rooms are used for the accommodation of guests.

Lodging Establishment – Every establishment kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are offered for consideration, in which one or more rooms are used for the accommodation of guests, whether the rooms are in one or several structures. The term includes hotels, motels, bed-and-breakfasts, cottages, cabins, condominiums, and vacation homes.

Occupancy – The use or possession, or the right to use or possess, any room or rooms or portion thereof in any lodging establishment for dwelling or sleeping purposes. Use of rooms for office, banquet, private dining, exhibit, sample, or display space is not “occupancy” unless any portion is used for dwelling, lodging, or sleeping.

C. Transactions

Rent (Price) – As defined in **R.C. 5739.01(H)**:

“The aggregate value in money of anything paid or delivered, or promised to be paid or delivered, by a consumer to a vendor in the consummation and complete performance of a retail sale, without any deduction for the cost of the property sold, cost of materials used, labor or service cost, interest or discount paid, or any other expense.”

For purposes of this Code, “Rent” means the total consideration received by an operator or platform for lodging furnished to a transient guest, including charges for services that are part of the room rate, but excluding refundable deposits and separately itemized charges for meals, entertainment, or other non-lodging services.

Tax – The excise tax levied under authority of **R.C. 5739.09** and these Regulations, due on each taxable lodging transaction in Athens County.

D. Administration

Certificate – The **Transient Occupancy Registration Certificate** issued by the Athens County Auditor to an operator, authorizing the collection of lodging tax from transient guests.

Return – Any tax return filed by an operator or platform on forms prescribed by the Athens County Auditor, reporting total rents, exemptions, and tax collected for the period.

SECTION 3. IMPOSITION OF TAX

An excise tax of **three percent (3%)** is levied on all transactions by which lodging by a hotel, as defined and expanded under R.C. 5739.091, is or is to be furnished to a transient guest in Athens County.

This tax is in addition to the state sales tax levied under R.C. 5739.02.

All exemptions applicable under state law shall apply to this tax.

This tax constitutes a debt of the transient guest and shall be collected and held in trust by the operator for the benefit of Athens County.

SECTION 4. EXEMPTIONS

The following transactions are exempt:

1. Stays of thirty consecutive days or more (**R.C. 5739.02(B)(36)**).
2. Government or political subdivision use, when exempt by law.
3. Other exemptions under **R.C. 5739.02(B)**.

Operators must obtain and maintain exemption certificates prescribed by the Auditor. **The official Exemption Certificate form is included in Appendix A of these Regulations and must be used for all claims of exemption.**

Burden of proof: The operator bears the burden of proving that a transaction is exempt.

SECTION 5. FALSE EVIDENCE OF EXEMPTION

No transient guest shall present, nor shall any operator accept, false documentation claiming exemption from the Athens County lodging excise tax.

An operator who fails to obtain a properly executed exemption certificate shall be liable for the tax. Exemption Certificates shall be completed on the form provided in Appendix A.

Pursuant to **R.C. 5739.33**, any officer, member, manager, or employee responsible for collecting or remitting the tax who fails to do so is personally liable for the tax, along with any applicable penalty and interest.

SECTION 6. REGISTRATION

Each operator shall, within **30 days of commencing business**, register with the Athens County Auditor and obtain a **Transient Occupancy Registration Certificate**.

Certificates must be displayed at the lodging site and on platform profiles.

Certificates are **non-transferable**. A new certificate is required upon change of ownership, operator, or business structure.

Registration Form: Each operator must apply using the **official Registration Form prescribed by the Auditor, included in Appendix C of these Regulations**.

Form and Content of Certificate: The form and content of the Transient Occupancy Registration Certificate shall be prescribed by the Athens County Auditor.

SECTION 7. REPORTING AND REMITTANCE

- **Quarterly Reporting:** Taxes are due on or before the 22nd day of the month following each quarter (April 22, July 22, October 22, January 22). [Athens County Resolution, 2015]

- **Form:** Operators must file on the Auditor’s prescribed form. **A return must be filed for each reporting period, even if no tax is due (“zero return”).**
- **Platform Operators:** Short-term rental platforms shall collect and remit on behalf of hosts.

SECTION 8. PENALTIES AND INTEREST

- **Penalty:** Up to **10% of unpaid tax** (ORC § 5739.09(A)(1)).
- **Interest:** Interest is not currently assessed. The Board of Commissioners retains the authority under **R.C. 5703.47** to impose interest at the rate prescribed by the Tax Commissioner by resolution in the future.
- **Responsible Person Liability:** See ORC § 5739.33 (quoted above).
- **Lien Authority (Effective April 9, 2025):** ORC § 5739.094:

“Any tax imposed under section 5739.09 ... and not paid when due ... shall be a lien upon all property of the person owing the tax.”

SECTION 9. RECORDS AND INSPECTION

Operators must retain records for **three years, including copies of filed Quarterly Returns (Appendix B) and all Exemption Certificates (Appendix A).**

Records must be made available at the lodging site or another mutually agreeable location during normal business hours.

The Auditor may audit records at reasonable times. Data-sharing with the CVB is authorized under **R.C. 5739.081.**

SECTION 10. APPEALS

1. **Administrative Appeal:** Operators may appeal an assessment or denial of refund to the Athens County Board of Commissioners within 30 days of notice.
2. **Judicial Review:** ORC § 2506.01:

“Every final order, adjudication, or decision of any officer, tribunal, authority, board, bureau, commission, department, or other division of any political subdivision ... may be reviewed by the court of common pleas of the county in which the principal office of the political subdivision is located.”

SECTION 11. REFUNDS

Refunds may be claimed for exempt stays or overpayments.

Authority:

Ohio Revised Code § 5739.07(A):

“A consumer may claim a refund ... for taxes paid illegally or erroneously, or paid on an exempt sale.”

Application Procedure:

- Refund claims must be submitted on the form prescribed by the Athens County Auditor.
- A claim must include supporting documentation, such as receipts, exemption certificates, or other evidence establishing the basis for the refund.
- Refund applications must be filed within the statutory period provided under Ohio law.
- The Auditor shall review each application and approve or deny the claim.

Form:

The official **Refund Application Form** is included in Appendix D of these Regulations and must be used for all claims.

SECTION 12. ALLOCATION OF PROCEEDS

The County shall retain **five percent (5%) of all lodging tax revenues collected** to cover the real and actual costs of administering the tax. The balance shall constitute **net proceeds**.

Pursuant to **R.C. 5739.09(A)(1)**:

“After deducting the real and actual costs of administering the tax, the board of county commissioners shall allocate at least one-third of the remaining revenues to the county’s convention and visitors’ bureau. The board may allocate the remainder to the convention and visitors’ bureau or, if authorized by law, to pay the costs of certain public safety, infrastructure, or economic development projects that impact tourism.”

Accordingly, Athens County shall allocate revenues in the following order:

1. **Convention and Visitors Bureau (CVB):** From the net proceeds, the County shall allocate at least one-third (33 1/3%) to the Athens County Convention and Visitors Bureau (CVB) for the promotion of tourism, in accordance with R.C. 5739.092.
2. **Remainder:** Any balance of net proceeds shall be allocated by resolution of the Athens County Board of Commissioners. Unless otherwise directed by resolution, the entire remainder shall be allocated to the Athens County Convention and Visitors Bureau.
3. **Additional CVB Authority:** Pursuant to R.C. 5739.092, in counties with a population under one hundred thousand (100,000) and annual lodging tax receipts exceeding five hundred thousand dollars (\$500,000), the CVB may, in addition to the purposes specified in division (A) of that section, elect to spend revenue from the lodging tax to pay the costs of public safety services, an economic development project, or an infrastructure project, provided that the services or project impact tourism. Nothing in this Section shall be construed to require the CVB to make such expenditures, and no such funds shall be expended without approval of the CVB’s governing board.

SECTION 13. DUTIES OF THE CVB

Pursuant to **R.C. 5739.092:**

“All revenues distributed to a convention and visitors’ bureau shall be used solely for tourism sales, marketing, and promotion. The bureau shall file an annual report with the board of county commissioners.”

Accordingly:

1. The Athens County Convention and Visitors Bureau (CVB) shall use **only the lodging tax revenues it receives under Section 12 of these Regulations** for authorized purposes under Ohio law. The CVB has no obligation to report on revenues retained by the County for administrative purposes or on revenues returned to municipal corporations or townships under Section 12.
2. The CVB shall file an **annual report** with the Athens County Board of Commissioners, detailing the use of the revenues it received during the prior fiscal year. The report shall include:
 - A summary of expenditures by category (e.g., marketing, promotion, operations).
 - Measurable outcomes related to tourism promotion and economic impact.
3. In addition to the annual report, the CVB shall file **quarterly financial statements** with both the Athens County Auditor and the Board of Commissioners, showing the revenues received from the lodging excise tax under Section 12 and the expenditures made from those revenues during the quarter.
4. All reports required under this Section shall be maintained as public records in accordance with R.C. 149.43.

SECTION 14. COLLECTION ACTIONS

Unpaid lodging taxes shall constitute a debt to Athens County and may be recovered through civil action by the Athens County Prosecutor.

SECTION 15. SEPARABILITY

If any provision of this Code is held invalid, the remainder shall continue in effect.

Athens County Lodging Tax – Exemption Certificate

Pursuant to the Athens County Lodging Excise Tax Code of Regulations and **Ohio Revised Code Chapter 5739**, this certificate must be completed by any guest claiming exemption from the Athens County lodging tax. The operator must retain this certificate for a minimum of **three (3) years** and make it available to the Athens County Auditor upon request.

Guest Information

- **Guest Name:** _____
- **Guest Address:** _____
- **City/State/Zip:** _____
- **Employer/Agency (if applicable):** _____
- **Dates of Stay:** From _____ To _____

Basis for Exemption (check one)

- Permanent Guest** – Lodging for 30 consecutive days or more (**R.C. 5739.02(B)(36)**).
- Government Exemption** – Authorized employee of the State of Ohio, the United States government, or a political subdivision exempt from lodging tax.
- Government agency: _____
 - Government ID or authorization presented: Yes / No
- Other Exemption under R.C. 5739.02(B):**
(Describe) _____

Certification by Guest

I certify under penalty of perjury that the above information is true and correct and that I qualify for exemption from Athens County lodging tax under Ohio law.

Signature of Guest: _____ Date: _____

Certification by Operator

I certify that I have reviewed this exemption claim, verified the documentation provided, and accepted it in good faith.

Signature of Operator/Manager: _____ Date: _____

Lodging Establishment: _____

Registration Certificate No.: _____

⚠ Important: *If this certificate is not fully completed and signed, the operator remains liable for the lodging tax.*



Jill A. Davidson
Athens County Auditor

Athens County Auditor Lodging Tax Remittance Form

Ohio Revised Code § 5739.09

Mail completed original form to:

Make check payable to:

Athens County Auditor
15 S. Court Street, Room 330
Athens, OH 45701

Athens County Treasurer

Business Name:
Address:

Collection Period:	_____ January 1 - March 31	_____ July 1 - September 30
(Check One)	_____ April 1 - June 30	_____ October 1 - December 31

1	Gross Rents	
2	Exempt Rents (Permanent guests, consecutive 30 days stay or more)	
3	Other Exemptions (Attach exemption certificate)	
4	Total Exempt Receipts (Add lines 2 and 3)	
5	Net Taxable Receipts (Line 1 less line 4)	
6	Tax Due (Enter 3% of line 5)	
7	Credit or Debit (Over or underpayments in prior months)	
8	Tax Due (Sum of lines 6 and 7)	
9	Prior Period Adjustments (Attach explanation)	
10	Penalty for Late Filing (10% if not received by the Auditor's office on or before the 22nd of the month after the closing of the quarter)	Multiply line 8 by 10% if submitting late
11	TOTAL TAX DUE (Sum of lines 8 through 10).	

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct to the best of my knowledge.

Printed Name: _____	Phone #: _____
Signature: _____	Date: _____

Please notify the Athens County Auditor's Office promptly of any changes in ownership, name or address.

www.athenscountyauditor.org





Jill A. Davidson

Athens County Auditor

Athens County Auditor Lodging Registration Form

Ohio Revised Code § 5739.09

Athens County Auditor

15 S. Court Street, Room 330

Athens, OH 45701

Mail completed original form to:

Business Information

Legal Business Name:	
OBA/Trade Name (if different):	
Property Address:	
Mailing Address (if different):	
Phone Number:	
Business Email:	

Ownership Information

Owner/Operator Legal Name(s):	
Entity Type:	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other:
Federal EIN or SSN (confidential):	
Direct Phone Number:	
Owner/Operator Email:	

Lodging Information

Type of Establishment:	<input type="checkbox"/> Hotel/Motel <input type="checkbox"/> Bed & Breakfast <input type="checkbox"/> Cabin/Cottage <input type="checkbox"/> Short-Term Rental (Airbnb, VRBO, etc.) <input type="checkbox"/> Other:
Number of Rooms/Units:	
Date Operations Began in Athens County:	

I hereby acknowledge that as an operator of a lodging establishment in Athens County, I am required to:

1. Collect and remit the Athens County 3% lodging excise tax.
2. Maintain accurate records for at least three (3) years.
3. File quarterly returns, even if no tax is due.
4. Obtain and maintain exemption certificates for exempt stays.

Signature of Operator: _____ Date: _____



Athens County Lodging Tax – Refund Application

Pursuant to the Athens County Lodging Excise Tax Code of Regulations and Ohio Revised Code § 5739.07, this application must be completed by any guest or operator requesting a refund of lodging tax.

Claimant Information

- **Claimant Name:** _____
- **Mailing Address:** _____
- **City/State/Zip:** _____
- **Phone:** _____ **Email:** _____

Lodging Information

- **Lodging Establishment Name:** _____
- **Address:** _____
- **Operator/Certificate No.:** _____
- **Dates of Stay / Period Covered:** _____

Refund Details

- **Basis for Refund (check one):**
 - Exempt Guest (government, permanent guest, or other statutory exemption)
 - Erroneous Payment
 - Overpayment of Tax
 - Other (describe): _____
- **Total Amount of Refund Requested:** \$ _____

Documentation (required)

- Copy of lodging receipt(s)
- Copy of Exemption Certificate (if applicable)
- Other supporting evidence: _____

Certification by Claimant

I certify under penalty of perjury that the information provided above is true and correct, and that I am entitled to the refund claimed under Ohio law.

Signature of Claimant: _____ Date: _____

For Office Use Only

- **Date Received:** ____ / ____ / ____
- **Decision:** Approved Denied
- **Date Refunded:** ____ / ____ / ____
- Reviewed By:** _____
- Amount Refunded:** \$ _____
- Authorized By:** _____