

Vinton County Prosecutor's Office

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Dear Attorney General Yost:

The purpose of this letter is to request an Attorney General's Opinion on matters related to the lodging tax pursuant to Ohio Revised Code Section 5739.08. My specific questions are:

1. Can a municipal corporation or township, which previously enacted an excise lodging tax pursuant to R.C. Section 5739.08(A), enact an additional excise lodging tax, presumably pursuant to R.C. Section 5739.08(B), but without so identifying the statutory authority, by amending its original resolution to increase the tax rate from three percent to six percent? In other words, does a municipal corporation or township resolution enacting an additional excise lodging tax pursuant to R.C. Section 5739.08(B) need to be separate and distinct or otherwise distinguishable from a resolution enacted pursuant to R.C. Section 5739.08(A)?
2. Does R.C. Section 5739.08 permit a municipal corporation or township to enact a resolution that, as written, expressly identifies and applies to a single hotel, as that term is defined in R.C. Section 5739.01(M), within the municipal corporation or township? If so, does a municipal corporation or township have the authority to levy and collect lodging taxes from establishments, including entities that do not constitute hotels pursuant to R.C. Section 5739.01(M), that are not expressly identified within the resolution?
3. Pursuant to R.C. Section 5739.08(B), what must the "regulations necessary to provide for the administration and allocation of the tax" include? What impact, if any, does the failure of a municipal corporation or township to establish any regulations have on the validity of a resolution?

Thank you for your attention to this matter. Please do not hesitate to contact me with any questions concerning this request.

Sincerely,



William L. Archer Jr.
Vinton County Prosecuting Attorney