

Hotel Lodging Tax Frequently Asked Questions

What is the lodging tax?

The lodging tax is charged to every transient guest occupying a room or rooms with sleeping accommodations in a lodging establishment.

Who pays the lodging tax?

Hotel/motel and bed and breakfast (with at least five rooms) operators are to include the tax on guest bills. If the operators do not collect the tax from guests the operators are responsible for paying the lodging tax.

What is definition of a hotel?

A hotel is a place where five or more sleeping accommodations are offered to guests, even if the rooms are in separate structures. If a hotel has less than five rooms, the lodging tax does not apply.

What is the lodging tax rate in Liberty Township?

The lodging tax rate is 3.0%.

Is there a specific form to be used by hotel in determining the amount of tax to pay the Township?

Yes. It is required to be filled out by lodging establishments on a quarterly basis. Download the [Transient Occupancy Tax Form](#).

To whom is the check made payable for the lodging tax?

Liberty Township Trustees

Where should a lodging establishment mail its payment and tax return?

Liberty Township
7162 Liberty Centre Drive, Suite A
Liberty Township, Ohio 45069

Who is exempt from paying lodging tax?

The following organizations and individuals do not have to pay lodging tax:

- Employees of any branch of the federal government traveling on official business. Payment must be made by government check or government credit card.
- Employees of any organization established by the Congress of the United States.
- Employees of any state or local government (state, city, county, township) outside of the State of Ohio traveling on official business. Payment must be made by government check or government credit card.
- Employees of any public school system outside of the State of Ohio traveling on official business. Payment must be made by school board check or school board credit card.
- Non-transient guests who occupy a hotel room for 30 or more consecutive days. If they occupy a room for 30 or more consecutive days, they are exempt from the lodging tax for their entire stay. This includes airline companies, etc., who rent a room for 30 or more consecutive days, regardless of who actually stays in the room. It may be different flight crew members each night.
- Other agencies (churches, social groups, Ohio schools, Ohio government agencies, etc.) may be exempt from Ohio sales tax because they are considered tax exempt organizations, but they are not exempt from paying the lodging tax.

How do I let the Township know a room rental is exempt from the tax?

For each qualified stay the owner must complete a [Certificate of Exemption](#) to accompany all filings where an exemption is listed. Remember to keep a photocopy for your own files.

When are lodging tax payments due?

<u>QUARTERLY PERIOD</u>	<u>DUE DATE</u>
January-March	April 30
April-June	July 30
July-September	October 30
October-December	January 30

What happens if payment is late?

Failing to report tax or paying after the deadline could result in penalties and interest being charged.