



Table S-4
No. 79 (2020)
October 26, 2020

LODGING TAX: Tax Rates and Collections by Local Governments, Calendar Year 2018 *

The Ohio Revised Code permits local governments to levy a tax on lodging furnished to transient guests by hotels and motels within that local jurisdiction. Municipalities or townships may levy a lodging tax of up to 3.0 percent, plus an additional tax of up to 3.0 percent if they are not located (wholly or partly) in a county that has not levied a lodging tax. Counties may levy a lodging tax of up to 3.0 percent, but may not levy such a tax in any municipality or township that has already levied the additional lodging tax. The maximum combined tax rate permitted in most locations is 6.00 percent.

In addition, Ohio law permitted the enactment of several special lodging tax levies to fund designated purposes or projects (see [Lodging Tax chapter](#) in the Ohio Department of Taxation's Annual Report for more information on special levies). In these counties it is possible for the maximum combined rate to exceed 6.00 percent.

For most municipalities and townships, revenue from the lodging tax goes to the general revenue fund. However, for municipalities or townships that levy the additional tax of up to 3.0 percent, at least 50 percent of the revenues from the additional tax are allocated to the convention and visitor's bureau operating within the county and the remainder goes to the municipal or township general fund. To those municipalities and townships within the county that do not levy a lodging tax, counties are required to return a uniform percentage (not to exceed 33 1/3 percent) of the revenue from the county lodging tax generated within such municipalities or townships. The remainder of the revenue is deposited in a separate fund to be used for county convention and visitors' bureau expenses.

Including the 87* localities (or 17.0%) that did not report calendar year 2018 lodging tax data, 71 counties (including convention facility authorities), 167 townships and 221 municipalities are shown in this table as having a lodging tax: a total of 459 localities. Of the lodging taxes reported, 368 localities or 80.2 percent were levied at a 3.00 percent rate.

Incorporating prior year's data for those localities that did not respond and for jurisdictions that produced revenue, lodging tax collections for calendar year 2018 ranged from \$83 in City of Norton (Summit County) to \$25,854,125 in Cuyahoga County. It is estimated that the statewide total was \$214,315,545; up 5.7 percent from calendar year 2017. Sixty-one localities with a lodging tax (or 13.3% of taxes currently in effect) reported no revenue for calendar year 2018.

* For those localities that did not submit data for calendar year 2018, previous year's data was used.

**LODGING TAX:
 Amounts Collected by Local Governments and Tax Rates, Calendar Year 2018**

	<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2018 Collections</u>		<u>Tax Rate</u>
			<u>By Subdivision</u>	<u>Total Within Each County</u>	
	Statewide Total		\$ 214,315,545	\$ 214,315,545	
1	Adams	a Adams County	\$ 61,620	\$ 61,620	3.00 %
2	Allen	a Allen County	\$ 1,055,949	\$ 1,721,174	4.75 % (2)
2	Allen	m Bluffton	\$ 26,662		3.00 %
2	Allen	m Delphos	\$ 27,567		3.00 %
2	Allen	m Lima	\$ 265,976		3.00 %
2	Allen	t American	\$ 4,119		3.00 %
2	Allen	t Bath	\$ 28,280	NR	3.00 %
2	Allen	t Perry	\$ 312,620		3.00 %
3	Ashland	a Ashland County	\$ 324,921	\$ 640,126	3.00 %
3	Ashland	m Ashland	\$ 5,759		3.00 %
3	Ashland	m Loudonville	\$ 24,209	NR	3.00 %
3	Ashland	t Green	\$ 59,922		3.00 %
3	Ashland	t Hanover	\$ 62,191		3.00 %
3	Ashland	t Montgomery	\$ 163,124		3.00 %
4	Ashtabula	a Ashtabula County	\$ 972,763	\$ 1,470,144	5.00 % (3)
4	Ashtabula	m Ashtabula	\$ 731		3.00 %
4	Ashtabula	m Conneaut	\$ 28,137		3.00 %
4	Ashtabula	m Geneva	\$ 1,819		3.00 %
4	Ashtabula	m Geneva-on-the-Lake	\$ 232,544		3.00 %
4	Ashtabula	t Austinburg	\$ 77,733		3.00 %
4	Ashtabula	t Geneva	\$ 110		3.00 %
4	Ashtabula	t Harpersfield	\$ 24,023		3.00 %
4	Ashtabula	t Saybrook	\$ 132,284	NR	3.00 %
5	Athens	a Athens County	\$ 428,639	\$ 858,483	3.00 %
5	Athens	m Athens	\$ 429,843		3.00 %
5	Athens	m Nelsonville	\$ - (4)	NR	3.00 %
6	Auglaize	a Auglaize County	\$ 158,177	\$ 268,692	3.00 %
6	Auglaize	m Wapakoneta	\$ 110,515		3.00 %
7	Belmont	a Belmont County	\$ 672,698	\$ 1,216,865	3.00 %
7	Belmont	m Saint Clairsville	\$ - (4)		3.00 %
7	Belmont	t Richland	\$ 478,771	NR	3.00 %
7	Belmont	t Union	\$ 65,396	NR	3.00 %
8	Brown	m Aberdeen	\$ 12,236	NR \$ 56,730	2.00 %
8	Brown	m Mount Orab	\$ 44,495		6.00 %
9	Butler	a Butler County	\$ 1,705,657	\$ 4,537,079	3.00 %
9	Butler	m Fairfield	\$ 245,415		3.00 %
9	Butler	m Hamilton	\$ 200,084	NR	6.00 %
9	Butler	m Middletown	\$ 337,191		3.00 %
9	Butler	m Monroe	\$ 129,601		3.00 %
9	Butler	m Oxford	\$ 543,903		6.00 %
9	Butler	t Liberty	\$ 204,455		3.00 %
9	Butler	t Oxford	\$ 694	NR	2.00 %
9	Butler	t West Chester	\$ 1,170,079	NR	3.00 %
10	Carroll	a Carroll County	\$ 83,446	\$ 164,448	3.00 %
10	Carroll	m Carrollton	\$ 74,332		3.00 %
10	Carroll	t Monroe	\$ 6,669		3.00 %
11	Champaign	a Champaign County	\$ 7,434	\$ 7,434	3.00 %
11	Champaign	m North Lewisburg	\$ - (4)	NR	3.00 %
11	Champaign	t Urbana	\$ - (4)	NR	3.00 %

				<u>2018 Collections</u>			
<u>County</u>	<u>Local Government Jurisdiction (1)</u>		<u>By Subdivision</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>		
12	Clark	m	Springfield	\$ 1,018,001	\$ 1,119,138		6.00 %
12	Clark	t	Moorefield	\$ 24,546			6.00 %
12	Clark	t	Springfield	\$ 76,590		NR	6.00 %
13	Clermont	a	Clermont County	\$ 680,935	\$ 1,330,893	NR	3.00 %
13	Clermont	m	Milford	\$ 129,187			3.00 %
13	Clermont	t	Batavia	\$ 9,437			3.00 %
13	Clermont	t	Miami	\$ 60,744		NR	3.00 %
13	Clermont	t	Union	\$ 450,590			3.00 %
14	Clinton	a	Clinton County	\$ 323,247	\$ 640,492		3.00 %
14	Clinton	m	Wilmington	\$ 188,373			3.00 %
14	Clinton	t	Adams	\$ 59,916			3.00 %
14	Clinton	t	Liberty	\$ 62,081			3.00 %
14	Clinton	t	Vernon	\$ 6,876			3.00 %
15	Columbiana	m	East Liverpool	\$ 1,238	\$ 149,025		3.00 %
15	Columbiana	m	Lisbon	\$ 18,927			6.00 %
15	Columbiana	m	Salem	\$ 48,620			6.00 %
15	Columbiana	m	Wellsville	\$ - (4)			3.00 %
15	Columbiana	t	Center	\$ 2,770			6.00 %
15	Columbiana	t	Elkrun	\$ 21,429			3.00 %
15	Columbiana	t	St. Clair	\$ 56,041			6.00 %
16	Coshocton	a	Coshocton County	\$ 74,637	\$ 140,636		3.00 %
16	Coshocton	m	Coshocton	\$ 65,999			3.00 %
17	Crawford	m	Bucyrus	\$ 47,708	\$ 81,743		3.00 %
17	Crawford	m	Galion	\$ 6,055		NR	3.00 %
17	Crawford	t	Holmes	\$ - (4)		NR	3.00 %
17	Crawford	t	Jefferson	\$ 27,980			3.00 %
18	Cuyahoga	a	Cuyahoga County	\$ 25,854,125	\$ 39,481,575		5.50 % (5)
18	Cuyahoga	m	Beachwood	\$ 1,060,902			3.00 %
18	Cuyahoga	m	Bedford	\$ 1,991			3.00 %
18	Cuyahoga	m	Bedford Heights	\$ - (4)		NR	3.00 %
18	Cuyahoga	m	Broadview Heights	\$ - (4)			7.00 %
18	Cuyahoga	m	Brook Park	\$ 156,007			3.00 %
18	Cuyahoga	m	Brooklyn	\$ 104,761			3.00 %
18	Cuyahoga	m	Cleveland	\$ 7,672,507			3.00 %
18	Cuyahoga	m	Euclid	\$ - (4)			5.00 %
18	Cuyahoga	m	Fairview Park	\$ 19,003			3.00 %
18	Cuyahoga	m	Garfield Heights	\$ 6,661			3.00 %
18	Cuyahoga	m	Independence	\$ 1,449,676			3.00 %
18	Cuyahoga	m	Lyndhurst	\$ 151,959			3.00 %
18	Cuyahoga	m	Maple Heights	\$ - (4)			3.00 %
18	Cuyahoga	m	Mayfield	\$ 225,072			3.00 %
18	Cuyahoga	m	Mayfield Heights	\$ 133,283			3.00 %
18	Cuyahoga	m	Middleburg Heights	\$ 610,436			3.00 %
18	Cuyahoga	m	North Olmsted	\$ 478,278			3.00 %
18	Cuyahoga	m	North Randall	\$ - (4)			6.00 %
18	Cuyahoga	m	Oakwood	\$ 28,337		NR	3.00 %
18	Cuyahoga	m	Orange	\$ 370,119			3.00 %
18	Cuyahoga	m	Rocky River	\$ - (4)			3.00 %
18	Cuyahoga	m	Seven Hills	\$ - (4)			5.00 %
18	Cuyahoga	m	Solon	\$ 262,304			3.00 %
18	Cuyahoga	m	Strongsville	\$ 175,358			3.00 %
18	Cuyahoga	m	Warrensville Heights	\$ 74,086		NR	3.00 %
18	Cuyahoga	m	Westlake	\$ 646,708			3.00 %
19	Darke	a	Darke County	\$ 102,371	\$ 204,472		3.00 %
19	Darke	m	Greenville	\$ 87,750			3.00 %
19	Darke	m	Versailles	\$ 14,351			3.00 %
20	Defiance	a	Defiance County	\$ 192,911	\$ 577,688		3.00 %
20	Defiance	m	Defiance	\$ 384,777			6.00 %
21	Delaware	a	Delaware County	\$ 1,314,409	\$ 1,623,875	NR	6.00 % (6)
21	Delaware	m	Delaware	\$ 85,748			3.00 %
21	Delaware	t	Berkshire	\$ 95,584			3.00 %

				<u>2018 Collections</u>				
<u>County</u>	<u>Local Government Jurisdiction (1)</u>		<u>By Subdivision</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>			
21	Delaware	t	Liberty	\$ - (4)			3.00 %	
21	Delaware	t	Orange	\$ 128,134	NR		3.00 %	
22	Erie	a	Erie County	\$ 5,833,158		\$ 10,175,049	4.00 % (7)	
22	Erie	m	Huron	\$ 31,960			3.00 %	
22	Erie	m	Sandusky	\$ 1,486,930			3.00 %	
22	Erie	m	Vermilion	\$ 3,446	NR		3.00 %	
22	Erie	t	Groton	\$ - (4)	NR		3.00 %	
22	Erie	t	Huron	\$ 1,667,542			3.00 %	
22	Erie	t	Margaretta	\$ 8,612			3.00 %	
22	Erie	t	Milan	\$ 204,712			3.00 %	
22	Erie	t	Perkins	\$ 879,649			3.00 %	
22	Erie	t	Vermilion	\$ 59,042	NR		3.00 %	
23	Fairfield	a	Fairfield County	\$ 525,892		\$ 830,497	4.50 % (8)	
23	Fairfield	m	Lancaster	\$ 171,026			3.00 %	
23	Fairfield	m	Pickerington	\$ 133,579			3.00 %	
23	Fairfield	t	Violet	\$ - (4)	NR		3.00 %	
24	Fayette	a	Fayette County CFA	\$ 302,861		\$ 403,815	3.00 %	
24	Fayette	m	Jeffersonville	\$ 5,061			3.00 %	
24	Fayette	m	Octa	\$ 55,895			3.00 %	
24	Fayette	m	Washington Courthouse	\$ 35,640			3.00 %	
24	Fayette	t	Jefferson	\$ 4,358			3.00 %	
24	Fayette	t	Union	\$ - (4)	NR		3.00 %	
25	Franklin	a	Franklin County CFA	\$ 19,723,566		\$ 50,647,532	4.90 % (9)	
25	Franklin	m	Bexley	\$ 8,109			6.00 %	
25	Franklin	m	Canal Winchester	\$ 57,822			6.00 %	
25	Franklin	m	Columbus	\$ 22,790,750			5.10 %	
25	Franklin	m	Dublin	\$ 3,197,506	NR		6.00 %	
25	Franklin	m	Gahanna	\$ 517,198			6.00 %	
25	Franklin	m	Grandview Heights	\$ 592,706			6.00 %	
25	Franklin	m	Grove City	\$ 1,621,884			6.00 %	
25	Franklin	m	Groveport	\$ 302			4.00 %	
25	Franklin	m	Hilliard	\$ 427,531	NR		6.00 %	
25	Franklin	m	New Albany	\$ 458,028			6.00 %	
25	Franklin	m	Obetz	\$ 78,481	NR		6.00 %	
25	Franklin	m	Reynoldsburg	\$ 352,289			6.00 %	
25	Franklin	m	Upper Arlington	\$ 244,278			6.00 %	
25	Franklin	m	Urbancrest	\$ 10,012			3.00 %	
25	Franklin	m	Westerville	\$ 344,938			6.00 %	
25	Franklin	m	Whitehall	\$ 50,634			6.00 %	
25	Franklin	m	Worthington	\$ 104,315			6.00 %	
25	Franklin	t	Franklin	\$ 33,797			6.00 %	
25	Franklin	t	Hamilton	\$ - (4)			3.00 %	
25	Franklin	t	Jefferson	\$ - (4)			3.00 %	
25	Franklin	t	Prairie	\$ 33,385	NR		3.00 %	
26	Fulton	a	Fulton County	\$ 132,554		\$ 209,694	3.00 %	
26	Fulton	t	Dover	\$ 77,140			3.00 %	
26	Fulton	t	Pike	\$ - (4)	NR		3.00 %	
27	Gallia	a	Gallia County	\$ 173,452		\$ 287,197	3.00 %	
27	Gallia	m	Gallipolis	\$ 113,746			3.00 %	
28	Geauga	a	Geauga County	\$ 65,115		\$ 110,717	3.00 %	
28	Geauga	m	Chardon	\$ 6,230			3.00 %	
28	Geauga	t	Newbury	\$ 39,372			3.00 %	
29	Greene	a	Greene County	\$ 1,242,034		\$ 2,293,171	3.00 %	
29	Greene	m	Beavercreek	\$ 510,110			3.00 %	
29	Greene	m	Fairborn	\$ 492,979			3.00 %	
29	Greene	m	Xenia	\$ 40,807	NR		3.00 %	
29	Greene	t	Beavercreek	\$ 7,241	NR		3.00 %	
30	Guernsey	a	Guernsey County	\$ 932,597		\$ 1,313,114	6.00 % (10)	
30	Guernsey	m	Cambridge	\$ 262,922	NR		3.00 %	
30	Guernsey	t	Jefferson	\$ 112,954			3.00 %	
30	Guernsey	t	Wills	\$ 4,641			3.00 %	

				2018 Collections			
County	Local Government Jurisdiction (1)			By Subdivision	Total Within Each County	Tax Rate	
31	Hamilton	a	Hamilton County	\$ 17,803,308	\$ 27,101,056	6.50	% (11)
31	Hamilton	m	Blue Ash	\$ 1,256,093		3.00	%
31	Hamilton	m	Cincinnati	\$ 6,180,717		4.00	%
31	Hamilton	m	Forest Park	\$ 160,334	NR	3.00	%
31	Hamilton	m	Harrison	\$ 102,344	NR	3.00	%
31	Hamilton	m	Lockland	\$ - (4)		3.00	%
31	Hamilton	m	Norwood	\$ 190,165	NR	3.00	%
31	Hamilton	m	Sharonville	\$ 1,113,098		3.00	%
31	Hamilton	m	Springdale	\$ 125,973		3.00	%
31	Hamilton	t	Colerain	\$ 33,619	NR	3.00	%
31	Hamilton	t	Green	\$ 56,038		2.00	%
31	Hamilton	t	Symmes	\$ 79,367		3.00	%
32	Hancock	a	Hancock County	\$ 1,595,513	\$ 2,336,263	6.00	% (12)
32	Hancock	m	Findlay	\$ 740,749		3.00	%
32	Hancock	t	Allen	\$ - (4)	NR	3.00	%
33	Hardin	a	Hardin County	\$ 34,542	\$ 61,555	3.00	%
33	Hardin	m	Ada	\$ 22,237		3.00	%
33	Hardin	m	Kenton	\$ 4,777		3.00	%
34	Harrison	a	Harrison County	\$ 81,558	\$ 147,075	3.00	%
34	Harrison	m	Cadiz	\$ 65,517		3.00	%
35	Henry	m	Napoleon	\$ 124,126	\$ 124,126	6.00	%
36	Highland	a	Highland County	\$ 34,968	\$ 65,378	3.00	%
36	Highland	m	Hillsboro	\$ 30,410	NR	4.00	%
37	Hocking	a	Hocking County	\$ 1,239,482	\$ 2,432,452	3.00	%
37	Hocking	t	Benton	\$ 236,533		3.00	%
37	Hocking	t	Falls	\$ 294,975		3.00	%
37	Hocking	t	Good Hope	\$ 30,803	NR	3.00	%
37	Hocking	t	Green	\$ 33,851	NR	3.00	%
37	Hocking	t	Laurel	\$ 243,540		3.00	%
37	Hocking	t	Marion	\$ 61,266		3.00	%
37	Hocking	t	Perry	\$ 69,446		3.00	%
37	Hocking	t	Salt Creek	\$ 22,273		3.00	%
37	Hocking	t	Starr	\$ 28,308	NR	3.00	%
37	Hocking	t	Ward	\$ 4,673		3.00	%
37	Hocking	t	Washington	\$ 167,301		3.00	%
38	Holmes	a	Holmes County	\$ 754,366	\$ 1,474,088	3.00	%
38	Holmes	m	Millersburg	\$ 62,722		3.00	%
38	Holmes	t	Berlin	\$ 434,456		3.00	%
38	Holmes	t	Clark	\$ 23,764		3.00	%
38	Holmes	t	Hardy	\$ 54,533		3.00	%
38	Holmes	t	Paint	\$ 14,763		3.00	%
38	Holmes	t	Walnut Creek	\$ 129,484		3.00	%
39	Huron	m	Bellevue	\$ 11,473	\$ 124,608	3.00	%
39	Huron	m	Norwalk	\$ 106,908		6.00	%
39	Huron	m	Willard	\$ 6,227		1.00	%
40	Jackson	m	Jackson	\$ 150,854	\$ 150,854	6.00	%
41	Jefferson	a	Jefferson County	\$ - (4)	NR \$ 314,250	3.00	%
41	Jefferson	m	Steubenville	\$ 314,250		2.00	%
41	Jefferson	m	Wintersville	\$ - (4)		3.00	%
41	Jefferson	t	Island Creek	\$ - (4)	NR	3.00	%
42	Knox	a	Knox County	\$ 201,783	\$ 324,582	3.00	%
42	Knox	m	Mount Vernon	\$ 122,798		3.00	%
43	Lake	a	Lake County	\$ 1,474,241	\$ 2,339,294	5.00	% (13)
43	Lake	m	Eastlake	\$ 17,706		3.00	%
43	Lake	m	Kirtland	\$ - (4)	NR	3.00	%
43	Lake	m	Madison	\$ 905	NR	3.00	%
43	Lake	m	Mentor	\$ 449,934	NR	3.00	%
43	Lake	m	Wickliffe	\$ 57,099		3.00	%
43	Lake	m	Willoughby	\$ 228,882		3.00	%
43	Lake	t	Concord	\$ 110,527		3.00	%
43	Lake	t	Leroy	\$ - (4)		3.00	%

				<u>2018 Collections</u>			
<u>County</u>	<u>Local Government Jurisdiction (1)</u>		<u>By Subdivision</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>		
44	Lawrence	a	Lawrence County	\$ 239,610	\$ 254,861	6.00	% (14)
44	Lawrence	t	Fayette	\$ 10,722		6.00	%
44	Lawrence	t	Perry	\$ 4,528	NR	1.00	%
45	Licking	a	Licking County	\$ 501,169	\$ 876,641	3.00	%
45	Licking	m	Buckeye Lake	\$ 11,921		3.00	%
45	Licking	m	Heath	\$ 133,555		3.00	%
45	Licking	m	Newark	\$ 229,997	NR	3.00	%
46	Logan	a	Logan County	\$ 61,583	\$ 128,999	3.00	%
46	Logan	m	Bellefontaine	\$ 67,416		3.00	%
46	Logan	m	Russells Point	\$ - (4)		3.00	%
47	Lorain	a	Lorain County	\$ 705,090	\$ 1,631,215	3.00	%
47	Lorain	m	Amherst	\$ 44,811		3.00	%
47	Lorain	m	Avon	\$ 436,094		6.00	%
47	Lorain	m	Elyria	\$ 251,984		3.00	%
47	Lorain	m	Lorain	\$ 1,339		3.00	%
47	Lorain	m	North Ridgeville	\$ 37,088		6.00	%
47	Lorain	m	Oberlin	\$ 82,373		3.00	%
47	Lorain	m	Sheffield	\$ 72,435		6.00	%
48	Lucas	a	Lucas County	\$ 7,194,019	\$ 8,425,827	10.00	% (15)
48	Lucas	m	Maumee	\$ 804,302		3.00	%
48	Lucas	m	Sylvania	\$ 59,007		3.00	%
48	Lucas	m	Waterville	\$ - (4) NR		3.00	%
48	Lucas	t	Jerusalem	\$ 127,115		3.00	%
48	Lucas	t	Monclova	\$ 33,355		3.00	%
48	Lucas	t	Springfield	\$ 208,029		3.00	%
48	Lucas	t	Swanton	\$ - (4) NR		3.00	%
49	Madison	a	Madison County	\$ 28,665	\$ 126,101	3.00	%
49	Madison	m	Plain City	\$ - (4) NR		3.00	%
49	Madison	t	Deercreek	\$ 97,234		6.00	%
49	Madison	t	Pleasant	\$ - (4) NR		3.00	%
49	Madison	t	Range	\$ 202 NR		3.00	%
50	Mahoning	a	Mahoning County	\$ 1,703,492	\$ 2,585,746	5.00	% (16)
50	Mahoning	m	Sebring	\$ 7,057		3.00	%
50	Mahoning	t	Austintown	\$ 353,725		3.00	%
50	Mahoning	t	Beaver	\$ 82,253		3.00	%
50	Mahoning	t	Boardman	\$ 308,003		3.00	%
50	Mahoning	t	Canfield	\$ 131,215 NR		3.00	%
51	Marion	a	Marion County	\$ 226,732	\$ 448,595	3.00	%
51	Marion	t	Claridon	\$ 26,552		3.00	%
51	Marion	t	Marion	\$ 195,310		3.00	%
52	Medina	a	Medina County	\$ 470,073	\$ 950,264	3.00	%
52	Medina	m	Brunswick	\$ 22,517		3.00	%
52	Medina	m	Chippewa Lake	\$ - (4) NR		3.00	%
52	Medina	m	Seville	\$ 55,481		3.00	%
52	Medina	m	Wadsworth	\$ 134,395		3.00	%
52	Medina	t	Harrisville	\$ 1,238 NR		3.00	%
52	Medina	t	Medina	\$ 135,229		3.00	%
52	Medina	t	Montville	\$ 114,869		3.00	%
52	Medina	t	Westfield	\$ 16,463		3.00	%
53	Meigs	a	Meigs County	\$ 2,190	\$ 2,190	3.00	%
53	Meigs	m	Racine	\$ - (4) NR		3.00	%
54	Mercer	a	Mercer County	\$ 73,810	\$ 73,810	3.00	%
55	Miami	a	Miami County	\$ 465,051	\$ 940,443	3.00	%
55	Miami	m	Piqua	\$ 72,475 NR		3.00	%
55	Miami	m	Tipp City	\$ 76,605		3.00	%
55	Miami	m	Troy	\$ 326,312		3.00	%
56	Monroe	a	Monroe County	\$ 6,056	\$ 10,927	3.00	%
56	Monroe	m	Woodsfield	\$ 4,871		3.00	%
56	Monroe	t	Center	\$ - (4) NR		3.00	%
57	Montgomery	a	Montgomery County	\$ 3,240,591	\$ 6,321,921	3.00	%
57	Montgomery	m	Brookville	\$ 49,137		3.00	%

				<u>2018 Collections</u>			
<u>County</u>	<u>Local Government Jurisdiction (1)</u>		<u>By Subdivision</u>	<u>Total Within Each County</u>	<u>Tax Rate</u>		
57	Montgomery	m	Centerville	\$ 80,758		3.00	%
57	Montgomery	m	Dayton	\$ 708,912		3.00	%
57	Montgomery	m	Englewood	\$ 242,049		3.00	%
57	Montgomery	m	Huber Heights	\$ 177,427		3.00	%
57	Montgomery	m	Miamisburg	\$ 196,350		3.00	%
57	Montgomery	m	Moraine	\$ 28,725		3.00	%
57	Montgomery	m	Riverside	\$ 56,354		3.00	%
57	Montgomery	m	Vandalia	\$ 44,080		3.00	%
57	Montgomery	m	West Carrollton	\$ - (4)		3.00	%
57	Montgomery	t	Butler	\$ 818,620		3.00	%
57	Montgomery	t	Harrison	\$ 6,496	NR	3.00	%
57	Montgomery	t	Miami	\$ 437,332		3.00	%
57	Montgomery	t	Washington	\$ 235,091		3.00	%
58	Morgan	a	Morgan County	\$ 53,598	\$ 90,826	3.00	%
58	Morgan	t	Homer	\$ 37,228		3.00	%
59	Morrow	t	Chester	\$ 4,986	\$ 10,739	3.00	%
59	Morrow	t	Franklin	\$ 4,029		3.00	%
59	Morrow	t	North Bloomfield	\$ 1,724		3.00	%
60	Muskingum	a	Muskingum CFA	\$ 543,941	\$ 987,929	4.00	%
60	Muskingum	a	Muskingum County	\$ 414,037		3.00	%
60	Muskingum	t	Meigs	\$ 10,268	NR	3.00	%
60	Muskingum	t	Perry	\$ 16,847		1.00	%
60	Muskingum	t	Rich Hill	\$ 2,837		3.00	%
61	Noble	a	Noble County	\$ 92,887	\$ 92,887	3.00	%
62	Ottawa	a	Ottawa County	\$ 1,009,635	\$ 1,404,732	3.00	%
62	Ottawa	m	Marblehead	\$ 30,320		3.00	%
62	Ottawa	m	Port Clinton	\$ 155,065		3.00	%
62	Ottawa	t	Portage	\$ 165,772		3.00	%
62	Ottawa	t	Put-In-Bay	\$ 43,939		1.00	%
63	Paulding	m	Paulding	\$ - (4)	\$ -	3.00	%
64	Perry	a	Perry County	\$ 6,968	\$ 6,968	3.00	%
65	Pickaway	m	Circleville	\$ 172,685	\$ 369,308	6.00	%
65	Pickaway	t	Circleville	\$ 41,780		6.00	%
65	Pickaway	t	Monroe	\$ 146,028		6.00	%
65	Pickaway	t	Pickaway	\$ 8,816	NR	3.00	%
66	Pike	a	Pike County	\$ 74,906	\$ 110,496	3.00	%
66	Pike	m	Piketon	\$ 35,590		3.00	%
67	Portage	m	Aurora	\$ 143,300	\$ 1,275,458	6.00	%
67	Portage	m	Kent	\$ 160,486		6.00	%
67	Portage	m	Streetsboro	\$ 588,779		6.00	%
67	Portage	t	Brimfield	\$ 382,894	NR	6.00	%
67	Portage	t	Mantua	\$ - (4)	NR	3.00	%
67	Portage	t	Shalersville	\$ - (4)		3.00	%
68	Preble	a	Preble County	\$ 7,579	\$ 325,499	3.00	%
68	Preble	m	Eaton	\$ - (4)		3.00	%
68	Preble	m	New Paris	\$ 2,377		3.00	%
68	Preble	t	Israel	\$ 207,617		6.00	%
68	Preble	t	Jefferson	\$ 101,510		6.00	%
68	Preble	t	Monroe	\$ 3,867		3.00	%
68	Preble	t	Twin	\$ 2,550		3.00	%
70	Richland	a	Richland County	\$ 547,373	\$ 1,126,911	3.00	%
70	Richland	m	Bellville	\$ 94,646		3.00	%
70	Richland	m	Butler	\$ - (4)		3.00	%
70	Richland	m	Mansfield	\$ 265,405		3.00	%
70	Richland	m	Ontario	\$ 175,278		3.00	%
70	Richland	m	Shelby	\$ 2,541		3.00	%
70	Richland	t	Mifflin	\$ 9,134		3.00	%
70	Richland	t	Washington	\$ 32,534		3.00	%
71	Ross	a	Ross County	\$ 509,160	\$ 848,966	4.25	% (17)
71	Ross	m	Chillicothe	\$ 339,806		3.00	%

County	Local Government Jurisdiction (1)	2018 Collections		Tax Rate			
		By Subdivision	Total Within Each County				
72	Sandusky	a	Sandusky County	\$ 308,619	\$ 611,323	3.00	%
72	Sandusky	m	Clyde	\$ 31,171		3.00	%
72	Sandusky	m	Fremont	\$ 56,571		3.00	%
72	Sandusky	t	Rice	\$ 30,867	NR	3.00	%
72	Sandusky	t	Sandusky	\$ 184,096		3.00	%
73	Scioto	m	Portsmouth	\$ 101,396	\$ 317,642	4.00	%
73	Scioto	t	Clay	\$ 88,414		4.00	%
73	Scioto	t	Nile	\$ 75,499		5.00	%
73	Scioto	t	Porter	\$ 52,333		4.00	%
74	Seneca	a	Seneca County	\$ 146,958	\$ 284,759	3.00	%
74	Seneca	m	Fostoria	\$ 25,340		3.00	%
74	Seneca	m	Tiffin	\$ 44,427		3.00	%
74	Seneca	t	Clinton	\$ 54,087		3.00	%
74	Seneca	t	Hopewell	\$ 13,946		2.00	%
74	Seneca	t	Loudon	\$ - (4)	NR	3.00	%
75	Shelby	m	Sidney	\$ 407,713	\$ 407,713	6.00	%
76	Stark	a	Stark County	\$ 1,659,011	NR \$ 3,273,665	3.00	%
76	Stark	m	Alliance	\$ 150,196		3.00	%
76	Stark	m	Canton	\$ 171,762		3.00	%
76	Stark	m	Massillon	\$ 54,845		3.00	%
76	Stark	t	Canton	\$ 4,034		3.00	%
76	Stark	t	Jackson	\$ 717,228		3.00	%
76	Stark	t	Lake	\$ 38,801		3.00	%
76	Stark	t	Perry	\$ 8,963		3.00	%
76	Stark	t	Plain	\$ 453,323		3.00	%
76	Stark	t	Sugarcreek	\$ 14,423	NR	3.00	%
76	Stark	t	Tuscarawas	\$ 1,078		3.00	%
77	Summit	a	Summit County	\$ 5,158,375	\$ 7,885,508	5.50	% (18)
77	Summit	m	Akron	\$ 364,226		3.00	%
77	Summit	m	Boston Heights	\$ 26,130		3.00	%
77	Summit	m	Cuyahoga Falls	\$ 261,188		3.00	%
77	Summit	m	Fairlawn	\$ 332,100		3.00	%
77	Summit	m	Green	\$ 451,687		3.00	%
77	Summit	m	Macedonia	\$ 106,883		3.00	%
77	Summit	m	Northfield	\$ 7,854		3.00	%
77	Summit	m	Norton	\$ 83		3.00	%
77	Summit	m	Richfield	\$ 135,002		3.00	%
77	Summit	m	Stow	\$ 308,289		3.00	%
77	Summit	m	Twinsburg	\$ 190,156		3.00	%
77	Summit	t	Bath	\$ 309,755		3.00	%
77	Summit	t	Copley	\$ 165,041		3.00	%
77	Summit	t	Springfield	\$ 68,740	NR	3.00	%
78	Trumbull	a	Trumbull County	\$ 1,024,767	\$ 1,503,521	5.00	% (19)
78	Trumbull	m	Niles	\$ 101,051	NR	3.00	%
78	Trumbull	t	Bazetta	\$ - (4)	NR	3.00	%
78	Trumbull	t	Braceville	\$ 50,046		3.00	%
78	Trumbull	t	Howland	\$ 168,874		3.00	%
78	Trumbull	t	Liberty	\$ 158,784	NR	3.00	%
79	Tuscarawas	a	Tuscarawas County	\$ 496,181	\$ 991,895	3.00	%
79	Tuscarawas	m	Dover	\$ 91,847		3.00	%
79	Tuscarawas	m	New Philadelphia	\$ 194,293		3.00	%
79	Tuscarawas	m	Newcomerstown	\$ 38,110	NR	3.00	%
79	Tuscarawas	m	Strasburg	\$ 28,724		3.00	%
79	Tuscarawas	m	Sugarcreek	\$ 103,075		3.00	%
79	Tuscarawas	m	Uhrichsville	\$ 19,421	NR	3.00	%
79	Tuscarawas	t	Lawrence	\$ 20,245		3.00	%
80	Union	a	Union County	\$ 217,163	\$ 421,090	3.00	%
80	Union	m	Marysville	\$ 203,926		3.00	%
80	Union	t	Allen	\$ - (4)		3.00	%
81	Van Wert	m	Van Wert	\$ 202,190	\$ 202,190	6.00	%

				2018 Collections			
County	Local Government Jurisdiction (1)			By Subdivision	Total Within Each County	Tax Rate	
82	Vinton	a	Vinton County	\$ 130,446	\$ 195,674	3.00	%
82	Vinton	m	Hamden	\$ - (4)		3.00	%
82	Vinton	m	McArthur	\$ - (4)		3.00	%
82	Vinton	m	Wilkesville	\$ - (4)		3.00	%
82	Vinton	m	Zaleski	\$ - (4)		3.00	%
82	Vinton	t	Brown	\$ - (4)	NR	3.00	%
82	Vinton	t	Clinton	\$ - (4)		3.00	%
82	Vinton	t	Eagle	\$ - (4)		3.00	%
82	Vinton	t	Elk	\$ 6,268		3.00	%
82	Vinton	t	Harrison	\$ - (4)		3.00	%
82	Vinton	t	Jackson	\$ 8,872		3.00	%
82	Vinton	t	Knox	\$ 253		3.00	%
82	Vinton	t	Madison	\$ - (4)		3.00	%
82	Vinton	t	Richland	\$ 515		3.00	%
82	Vinton	t	Swan	\$ 49,320		3.00	%
82	Vinton	t	Vinton	\$ - (4)		3.00	%
82	Vinton	t	Wilkesville	\$ - (4)		3.00	%
83	Warren	a	Warren County	\$ 3,477,944	\$ 5,766,625	4.00	% (20)
83	Warren	m	Franklin	\$ 63,045		3.00	%
83	Warren	m	Lebanon	\$ 50,537		3.00	%
83	Warren	m	Mason	\$ 1,004,629		3.00	%
83	Warren	m	Springboro	\$ 71,493		3.00	%
83	Warren	m	Waynesville	\$ 4,844		3.00	%
83	Warren	t	Deerfield	\$ 1,091,826		3.00	%
83	Warren	t	Turtlecreek	\$ - (4)	NR	3.00	%
83	Warren	t	Union	\$ 2,307	NR	3.00	%
84	Washington	a	Washington County	\$ 35,476	\$ 780,154	3.00	%
84	Washington	m	Belpre	\$ - (4)		6.00	%
84	Washington	m	Marietta	\$ 722,234		6.00	%
84	Washington	t	Marietta	\$ 22,444	NR	3.00	%
85	Wayne	a	Wayne County	\$ 361,946	\$ 648,090	3.00	%
85	Wayne	m	Orrville	\$ 26,890		3.00	%
85	Wayne	m	Wooster	\$ 259,254		3.00	%
86	Williams	m	Holiday City	\$ 123,679	\$ 252,106	3.00	%
86	Williams	t	Center	\$ - (4)	NR	6.00	%
86	Williams	t	Florence	\$ - (4)	NR	3.00	%
86	Williams	t	Jefferson	\$ 128,427		3.00	%
86	Williams	t	Northwest	\$ - (4)	NR	3.00	%
87	Wood	m	Bowling Green	\$ 311,916	\$ 1,641,262	4.00	%
87	Wood	m	Northwood	\$ 29,778		3.00	%
87	Wood	m	Perrysburg	\$ 567,387		3.00	%
87	Wood	m	Rossford	\$ 502,767		6.00	%
87	Wood	t	Lake	\$ 34,808		3.00	%
87	Wood	t	Perrysburg	\$ 194,606		3.00	%
88	Wyandot	m	Upper Sandusky	\$ 85,372	\$ 85,372	6.00	%
88	Wyandot	t	Crawford	\$ - (4)	NR	3.00	%

NR: Did not report data for calendar year 2018; most current available data used for publication purposes.

CFA: Convention Facilities Authority

- (1) a = county government, m = municipal government, t = township government
- (2) Allen county's 4.75% rate includes an additional tax of 3.0% for the costs of expanding, maintaining, or operating a soldiers' memorial and the costs of administering the tax.
- (3) Ashtabula county's tax includes an additional 2.0% tax for the convention center and capital improvements.
- (4) These jurisdictions have a lodging tax, but there was no revenue produced.
- (5) Includes the Cuyahoga County Port Authority Educational and Cultural Facility tax of 1.5%.
- (6) Includes the Delaware County Agricultural Society tax of 3.0%.
- (7) Erie county rate includes an additional tax of 2.0% for the Cedar Point Sports Force Park.
- (8) Includes the Fairfield County Municipal Educational and Cultural Facility (decorative arts) tax of 1.5%.
- (9) The Franklin County Convention Facilities Authority rate is 4% countywide, except in the City of Columbus where the rate is 4.9%.
- (10) Includes the Guernsey County Convention Facilities Authority tax of 3.0%.

2018 Collections

County	Local Government Jurisdiction (1)	By Subdivision	Total Within Each County	Tax Rate
(11)	Includes the 3.5% tax for the construction of the Hamilton County Convention Center; the City of Cincinnati also levies an additional tax of 1% for the construction of the convention center. The standard county lodging tax levied at a 3.0% rate is also charged in the entire county.			
(12)	Hancock county's 6.0% rate includes an additional tax of 3.0% for the purpose of acquiring, constructing, equipping, or repairing permanent improvements.			
(13)	Lake county's 5.0% rate includes an additional tax of 2.0% for the Lake County Port and Economic Development Authority for Lakeshore Improvement Projects.			
(14)	Lawrence county's rate includes an additional county excise tax of 3.0%.			
(15)	Includes the 3.0% tax for the Lucas County Convention Center. This tax levy is not charged in townships and municipalities with an existing lodging tax. Lucas County also levies an additional tax of 2.0% for the county convention and visitors bureau, which is charged in the entire county. Lucas County also levies an additional tax of 2.0% for the arena, which is charged in the entire county. The standard county lodging tax levied at a 3.0% rate, is also charged in the entire county.			
(16)	Mahoning county's rate includes an additional 2.0% designated to pay operating expenses of the Western Reserve Port Authority operating as a Port Authority Military-Use Facility.			
(17)	Includes the Ross County Convention Facilities Authority tax of 1.25%.			
(18)	Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.			
(19)	Includes an additional 2.0% tax for Trumbull County's Western Reserve Port Authority.			
(20)	Warren county's 4.0% rate includes an additional tax of 1.0% for the Warren County Convention and Visitors Bureau.			

SOURCE: Surveys conducted by the Ohio Department of Taxation.