

ORDINANCE NO. 107-21

AN ORDINANCE TO AMEND SECTION 193.01 AND 193.03 OF THE CITY OF CONNEAUT CODIFIED ORDINANCES GOVERNING TRANSIENT LODGING TAX DEFINITIONS AND COLLECTION OF LODGING EXCISE TAX, AND NOT DECLARING AN EMERGENCY.

BE IT ORDAINED, by the City of Conneaut, County of Ashtabula and State of Ohio:

SECTION 1. That Section 193.01 of the City of Conneaut Codified Ordinances is hereby amended as follows:

193.01 DEFINITIONS.

For the purposes of this chapter, words and phrases shall have the following meanings:

- (a) "Hotel" means every establishment, including Bed and Breakfast and Short-Term Rentals as defined Section 1133.01, kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which one or more rooms are used for the accommodations of such guests, whether such room or rooms are in one of several structures.
- (b) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.
- (c) "Person" includes individuals, estates, receivers, assignees, trustees in bankruptcy, firms, partnerships associations, joint stock companies, joint ventures, clubs, societies, corporations, the State and its political subdivisions and combinations of individuals of any form.
- (d) "Transaction" means any agreements or lease written or oral which establishes the terms, rent rules, regulations or any other provisions concerning the use and occupancy of a "hotel" by transient guests as they are defined in this chapter.
- (e) "Rent" means any amount of money or consideration paid or to be paid by a person for lodging, furnished or to be furnished, by a "hotel" to transient guests.
- (f) "City" means the City of Conneaut, Ohio.

SECTION 2. That Section 193.03 of the City of Conneaut Codified Ordinances is hereby amended as follows:

193.03 COLLECTION OF LODGING EXCISE TAX.

Every person operating a hotel, or providing transient lodging including Bed and Breakfasts and Short-Term Rentals, within the City of Conneaut shall collect and pay over to said City an excise tax of three percent (3%) on all transactions by which lodging is or is to be furnished to transient guests. The excise tax required to be collected under this chapter shall deemed to be held in trust by the person required to collect the same until paid to the City as herein provided. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the City of Conneaut, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the City unless the check is honored and is in the full and correct amount. The person receiving any lodging excise tax

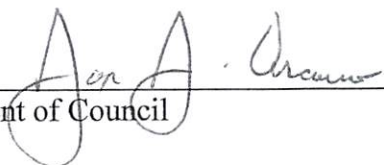
receipts shall make out a return upon such forms and setting forth such information as the City may require, showing the amount of the lodging excise tax for which he is liable for the reporting period and shall sign and transmit the same to the City with a remittance for said amount; provided that the City may in its discretion require verified annual returns from any person receiving hotel lodging excise tax revenue, setting forth such additional information as he may deem necessary to determine correctly and the amount of tax collected and payable.

SECTION 3. That all other prior ordinances found to be inconsistent with this ordinance are hereby repealed.

SECTION 4. That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council or any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

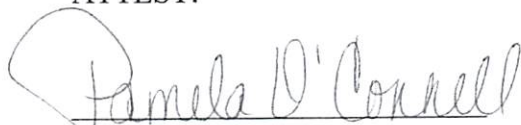
SECTION 5. That this Ordinance is not declared to be an emergency measure in the interests of public peace, health and safety and, shall take effect thirty (30) days after passage.

Passed this 13th day of December, 2021.

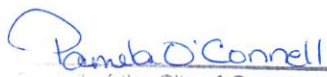



President of Council

ATTEST:



Clerk of Council


Clerk of the City of Conneaut, O.
certify that the foregoing is a true and
copy of Ord. no. 107-21
on the 13th day of December, 21
by said Council.

Clerk of Council 12/13/21