

## ORDINANCE NO. 118-21

AN ORDINANCE TO AMEND ORDINANCE 107-21 PASSED ON DECEMBER 13, 2021 RELATING TO TRANSIENT LODGING TAX DEFINITIONS AND COLLECTION OF LODGING EXCISE TAX, AND 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.
- (g) "Bed and Breakfast" means a single-family dwelling which is a residence occupied by the owner or designated employee that offers sleeping accommodations in four or fewer rooms as transient lodging and one meal is provided for compensation
- (f)(h) "Short-Term Rental" means the rental of a single-family or two-family dwelling or portion thereof used for the purpose of providing lodging of four (4) or fewer rooms for periods of less than 30 days with or without being occupied concurrently by the owner/operator. A short-term rental shall not include a house-swap or home-exchange arrangement.

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 be 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 declared to be an emergency measure in the interests of public peace, health and safety and, shall take effect immediately upon passage.

Passed this 20<sup>th</sup> day of December, 2021.

Don J. Arzoo  
President of Council

ATTEST:  
Pamela O'Connell  
Clerk of Council

Pamela O'Connell Clerk of the Council of the City of Conneaut, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ord. No. 118-21 passed on the 20<sup>th</sup> day of December, 2021, by said Council.  
Pamela O'Connell  
Clerk of Council 12-20-21