

**Lodging Tax**

**Frequently Asked Questions**

**WHAT IS THE LODGING TAX?**

The Lodging Tax is an excise tax assessed to every transient guest occupying a room or rooms with sleeping accommodations in a lodging establishment.

**WHAT IS CONSIDERED A “LODGING ESTABLISHMENT”?**

A lodging establishment is defined as any establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests and in which one or more rooms are used for the accommodations of such guests. This includes but is not limited to hotels, motels, bed and breakfasts, cabins, condominiums, vacation homes, rooms in residences being rented to guests for sleeping accommodations, owner-occupied residences, accessory dwelling units and non-owner occupied residences.

**WHERE DO I NEED TO START AS AN OPERATOR OF A LODGING ESTABLISHMENT?**

You will need to apply ahead of commencing business for a Conditional Use application with the Zoning Administrator, and your application must be reviewed and approved by the Planning Commission. The fee is $100 for the Conditional Use Hearing, and if approved an additional $25 is due for the Transient Guest Lodging Certificate.

**WHO PAYS THE LODGING TAX?**

Establishment operators are to include the tax on guest bills in addition to the base cost of the stay. If the operators do not collect the tax from guests the operators are responsible for paying the lodging tax.

**WHAT IS THE LODGING TAX RATE?**

The tax rate established by the Village of Yellow Springs is 3%HOW DO I PAY THE TAX?A “Lodging Tax Return” form is available from the Finance Department or on the Village web page. You simply complete this short form on a semi-annual basis, attach a check and one copy of the form and mail them to the address on the form. Keep a copy for your records.

**WHEN IS THE LODGING TAX DUE?**

The lodging tax is due semi-annually and must be remitted on or before January 31 and July 31 or each year. The first return must be filed by July 31, 2018.

**WHAT HAPPENS IF I AM LATE?**

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

**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, state or local government

•Rents received by operators renting rooms for 5 nights or less in a calendar year

**HOW CAN I PAY MY LODGING TAXES?**

Taxes can be paid by check made payable to the Village of Yellow Springs.

**WHERE DO I MAIL MY TAX RETURN AND PAYMENT?**

Tax returns and payments will be mailed, or dropped off in person to:

Village of Yellow Springs

ATTN: Finance Director

100 Dayton Street

Yellow Springs, Ohio 45387