



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

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 register within 30 days after January 1, 2018 or within 30 days after commencing business, whichever is later, to the Zoning Administrator and obtain a "Transient Occupancy Registration Certificate". There is a \$25 fee due at the time of application.

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 shall 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 may be mailed to:

Village of Yellow Springs

ATTN: Finance Director

100 Dayton Street

Yellow Springs, Ohio 45387