

RECORD OF ORDINANCES

Government Forms and Supplies (844) 224-3338 FORM NO. SHTROR11

Ordinance No. **0-147-21**

Passed **December 13**, 20**21**

Introduced by Chris Fahl, Chair
Planning & Development Committee

AN ORDINANCE AMENDING CERTAIN SECTIONS OF ATHENS CITY CODE,
TITLE 17, MUNICIPAL INCOME TAX, CHAPTER 17.03, TRANSIENT GUEST TAX.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATHENS, OHIO;

SECTION I: Athens City Council hereby amends Section 17.03.01,
Definitions, to include the following:

**"SHORT TERM RENTAL." A DWELLING UNIT OFFERED FOR RENT IN PART,
OR IN ITS ENTIRETY, FOR LESS THAN 30 CONSECUTIVE DAYS PER
OCCUPANT.**

SECTION II: Athens City Council hereby amends Section 17.03.02, Imposition
of Tax, to read as follows:

17.03.02. - Imposition of tax.

For the purpose of providing revenue with which to meet the needs of the city for the
use of the promotional and tourism fund of the city, an excise tax is hereby levied on
transactions by which lodging by a hotel, **SHORT TERM RENTAL**, or transient
accommodation is or is to be furnished to transient guests.

The tax is three percent of the amount paid or to be paid by the transient guest for
the lodging. The tax applies and is collectible at the time when the price is paid.

For the purpose of the proper administration of this chapter, and to prevent the
evasion of the tax it is presumed that all lodging furnished by hotels, **SHORT TERM
RENTALS**, or transient accommodations in this city to transient guests is subject to
the tax until the contrary is established.

SECTION III: Athens City Council hereby amends Section 17.03.08, Liability;
Assessment and Petition for Reassessment; Penalties, to read as follows:

17.03.08. - Liability; assessment and petition for reassessment; penalties.

If any vendor collects the tax imposed by or pursuant to this chapter and fails to
remit the same to the city as prescribed, he shall be personally liable for any amount
collected which he failed to remit. The tax administrator may make an assessment
against such vendor based upon any information in the tax administrator's
possession.

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If any vendor fails to collect the tax or any transient guest fails to pay the tax imposed by or pursuant to this chapter on any transaction subject to the tax, such vendor or transient guest shall be personally liable for the amount of the tax applicable to the transaction. The tax administrator may make an assessment against either the vendor or transient guest, as the facts may require, based upon any information in his possession.

An assessment against a vendor in cases where the tax imposed by or pursuant to this chapter has not been collected or paid, shall not discharge the transient guest's liability to reimburse the vendor for the tax applicable to such transaction.

In each case the tax administrator shall give to the vendor or transient guest assessed written notice of such assessment. Such notice may be served upon the vendor or transient guest assessed personally or by registered or certified mail. An assessment issued against either, pursuant to the provisions of this chapter shall not be considered an election of remedies, nor a bar to an assessment against the other for the tax applicable to the same transaction, provided that no assessment shall be issued against any vendor or transient guest for the tax due on a particular transaction if said tax has actually been paid by another.

The tax administrator may make an assessment against any vendor who fails to file a return required by this chapter or fails to remit the proper amount of tax in accordance with this chapter. When information in the possession of the tax administrator indicates that the amount required to be collected is, or should be greater than the amount remitted by the vendor, the tax administrator may upon the basis of test checks of a vendor's business for a representative period which are hereby authorized, determine the ratio which the tax required to be collected under this chapter bears to the hotel's, **SHORT TERM RENTALS**, or transient accommodation's lodgings which determination shall be the basis of an assessment as herein provided in this chapter. Notice of such assessment shall be made in the manner prescribed in this chapter.

Unless the vendor or transient guest, to whom said notice of assessment is directed, files within 30 days after service thereof, either personally or by registered or certified mail a petition in writing, verified under oath by said vendor, transient guest, or his authorized agent, having knowledge of the facts, setting forth with particularity the items of said assessment objected to, together with the reasons for such objections, said assessment shall become conclusive and the amount thereof shall be due and payable, from the vendor or transient guests so assessed, to tax administrator of the City of Athens, Ohio. When a petition for reassessment is filed, the tax administrator shall assign a time and place for the hearing of same and shall notify the petitioner thereof by registered or certified mail, but the tax administrator may continue the hearings from time to time if necessary.

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A penalty of 15 percent shall be added to the amount of every assessment made under this chapter. The tax administrator may adopt and promulgate rules and regulations providing for the remission of penalties added to assessments made under this chapter.

When any vendor or transient guest files a petition for reassessment as provided in this chapter, the assessment made by the tax administrator, together with penalties thereon, shall become due and payable within three days after notice of the finding made at the hearing has been served, either personally or by registered or certified mail, upon the party assessed.

SECTION IV: Athens City Council hereby amends Section 17.03.14, Intent of Chapter, to read as follows:

17.03.14. - Intent of chapter.

It is the intent of this chapter to levy the excise tax of three percent on transactions by which lodging by a hotel is or is to be furnished to transient guests as referred to and authorized by Division (c) of Section 5739.02 of the Ohio Revised Code, and further, to levy an excise tax of three percent on transactions by which lodging by, **SHORT TERM RENTALS, OR** transient accommodations is or is to be furnished to transient guests. Accordingly, this chapter shall be construed to effectuate those purposes and so as to be consistent with any requirement of law compliance with which is a prerequisite to the validity of the tax intended to be levied hereby.

SECTION V: This Ordinance shall be in full force and effect at the earliest moment permitted by law upon its passage and approval by the Mayor.

ATTEST:


Clerk of Council


President of Council

APPROVED:


Mayor

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