



Hotel and Motel Lodging Tax Amendment – Effective April 1, 2022

What is the Hotel/Motel lodging tax and what activities does it support?

In July 1981, the Board of Fairfield County Commissioners passed a resolution to establish a 3% collection of lodging excise tax. This tax supports the Fairfield County Visitors and Convention Bureau. In September 1993, another resolution was passed to establish an additional 1.5% lodging excise tax for the Decorative Arts Center of Ohio. Each of these organizations supports tourism and travel to Fairfield County, focusing on what makes our county unique. The uses of the revenues for these organizations are outlined in the ORC and as enacted by local legislation. The following websites show the activities of the Fairfield County Visitors and Convention Bureau and the Decorative Arts Center of Ohio: <https://visitfairfieldcounty.org/> and <http://www.decartsOhio.org/>

What is new about the Hotel/Motel lodging tax?

In December 2021, the Commissioners amended the definition of a hotel to include lodging establishments with fewer than five rooms or if an establishment has rooms which are used for guests regardless of whether each room is accessible through its own key. This would include establishments using Airbnb and other types of short-term lodging reservation platforms.

What does the amended Hotel/Motel definition mean?

The following media article describes the change: <https://bit.ly/EGHotelMotelArticle>

This is not a new tax, but an equitable way to ensure all overnight guests are contributing to the lodging tax to support and promote tourism. If your lodging establishment has five rooms or more and you were collecting the tax before April 1, 2022, people staying at your establishment will not see any changes.

If your lodging establishment has fewer than five rooms used for the accommodation of guests or if your establishment has rooms which are used for guests regardless of whether each room is accessible through its own key, people staying at your establishment should begin paying the lodging tax on April 1, 2022. In the mail, identified establishment owners will receive information about the process for collection and forms to use.

Do you have additional questions right now? Contact the Auditor's Office at (740) 652-7020.