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Dover, OH Code of Ordinances

**CHAPTER 182
Lodging Tax**

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182.01 IMPOSITION OF TAX.

Pursuant to Ohio R.C. 5739.08(A), an additional excise tax of three percent (3%) is imposed on transaction for any lawful purpose by which lodging is to be furnished by a hotel or to be furnished to transient guests and in addition to the tax imposed by Ohio R.C. 5739.02.

(Ord. 47-12. Passed 9-17-12.)

182.02 DEFINITIONS.

Hotel includes, but is not limited to, all establishments under Ohio R.C. 5739.09(G). Hotel includes, but is not limited to, any establishment kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are offered to guests, in which five or more rooms are for the accommodation of guests, whether such rooms are in one or several structures. (Ord. 47-12. Passed 9-17-12.)

182.03 LIABILITY.

The owner of the facility, the vendor and all principals, shareholders, partners or others with ownership interest in the hotel, motel, bed and breakfast, or other facility covered by this chapter are all jointly and severally liable for this tax and the duty to file returns with the City of Dover.

(Ord. 47-12. Passed 9-17-12.)

182.04 PAYMENT OF TAX.

The tax shall be paid monthly and reported on forms as required by the tax office of the City of Dover.

(Ord. 47-12. Passed 9-17-12.)

182.05 EFFECTIVE PERIOD.

The tax shall be imposed commencing on January 1, 2013. The tax is owed and collectible at the time the lodging is furnished regardless of when the price is paid or negotiated.

(Ord. 47-12. Passed 9-17-12.)

182.06 EXCEPTIONS.

To the extent that guests supply and the vendor receives and retains a copy of a certificate that demonstrates that the guests is an employee of any state, federal government, or any political subdivision of any state and the guest is staying at the facility for purposes related to their state, federal or political subdivision duties, no bed or lodging tax shall be paid by those guests, nor collected by the owner or vendor. Unless otherwise excepted by a provision of this chapter or a subsequent amendment and to prevent the evasion of this tax, it is presumed that all lodging

furnished by a hotel, motel, bed and breakfast or other facility that provides any transient accommodations is subject to this tax until the contrary is established by the entity claiming the exception by clear and convincing evidence.

(Ord. 47-12. Passed 9-17-12.)

182.07 ALLOCATION OF FUNDS.

Without limiting the use of this bed or lodging tax fund, the revenues generated by this tax can and shall be used for any lawful service or capital expenditure through the General Fund or Capital Fund authorized by the City of Dover and, without limiting the application of this provision, may also be used as follows:

- (a) For the promotion of the City, tourism, and local facilities, including but not limited to, local museums, historic sites, preservation of historic properties, or appurtenances thereto, the downtown of the City of Dover. Dover's historic districts and historic corridors, displays or advertisements of an artistic, aesthetic or historic nature that enhances any of these functions or activities in Section 182.07; or
- (b) The borders of the City for beautification, signage or the provision of information concerning the available facilities and areas of interest in the City, tourist orientated business; or
- (c) Beautification or improvement of public property, improvement of park grounds, bike paths; or
- (d) The Dover Erie Canal, any hiking paths, and any park area associated with that district; or
- (e) To enhance the shoreline of the Tuscarawas River and any of its tributaries or parks or recreational facilities associated therewith; or
- (f) Special events and any cultural arts, and community organization activities as approved by the administration of Dover or the City Council; or
- (g) Advertisement of the City and City attractions, including but not limited to the Reeves Museum, Warther's Carvings, festivals held within the City, any organization with a 501(c)(3) designation or its equivalent under Title 26 of the United States Code;
- (h) Economic development within the City, any Joint Economic District approved or created by Dover City Council.

Economic development may be defined as the retention of existing jobs, or businesses; the creation of new jobs, or businesses; the creation of capital investment through construction of new, or renovation of existing buildings, and the purchase of machinery. These initiatives may be accomplished through retail development, industrial development, and tourism promotion. It is intended, however, that the funds will be awarded for new projects, and not for existing operations or personnel.

In addition, applications must include a description of their organizational structure and a financial statement for the organization's current year budget. Applications for multi-year funding must include a year-by-year breakdown of funds requested. Applications for multi-year funding and applications for renewal of single-year funding will be reviewed on an annual basis to determine if such funding is achieving the desired result, and should thus be continued; or

- (i) Improvements to the infrastructure of the City or to enhance the extension of services or utilities to the City, its businesses or residents or to enhance the extension of those services and utilities to foster economic development that will benefit the City directly or indirectly, or annexations or mergers to the City.

(Ord. 58-13. Passed 12-2-13.)

182.071 REQUESTS FOR FUNDS; APPROVAL PROCEDURE.

(a) To enhance the use of these funds, any group or organization that believes that the use of these funds will fulfill the purposes enumerated under Section 182.07 by that organization, shall submit a request by hand delivery, mail or email to the Mayor or his executive assistant.

(b) For requests under Section 182.07(a) through (g), the request shall be forwarded to the Dover Architectural Review Board (ARB). The ARB shall review the request and make a recommendation to Dover City Council to approve, disapprove or approve the request as amended by the ARB. Unless the administration determines and recommends to Council that a higher limit should be approved, the maximum that can be recommended under

subsections (a), (b), (f) or (g) of Section 182.07 shall be five thousand dollars (\$5,000) per year or five percent (5%) of the prior year's revenues from the bed tax, whichever is lower. The ARB can recommend and Council may approve continuing expenditures (until otherwise overruled or amended by subsequent Council action) for requests under subsections (a), (f) and (g) of Section 182.07. Each application though subject to the limitations stated above shall have an exact dollar figure approved.

(c) For requests under Section 182.07(h) and (i), the request shall be forwarded to the Dover Revolving Loan Fund Review Board or the Dover Economic Development Review Council, as appointed by the Mayor. These Boards may recommend approval, disapproval or approval of a request as amended by these Boards to Dover City Council.

(d) Upon Council's receipt of the recommendations from these Boards, Council shall act on said recommendations through its customary committee assignment procedure as directed by the Council President and then by a vote on a resolution to approve the request as submitted or as amended by Council. The vote of Council with the Mayor's approval shall be sufficient to authorize these expenditures as requested, recommended or as amended by Council or its committee.

(e) Absent these procedures, these funds may be expended through the general services or capital expenditures by Council as otherwise authorized by law.

(Ord. 58-13. Passed 12-2-13.)

182.08 TRANSIENT GUESTS.

Transient guests shall be charged this tax and no transient guest shall refuse to pay this tax. The owner or vendor shall collect the full amount of this tax on all taxable lodging. No vendor shall fail to collect the full and exact tax as required by this chapter.

(Ord. 47-12. Passed 9-17-12.)

182.09 REFUNDS AND REBATES PROHIBITED.

No vendor shall refunds, remit or rebate to a transient guest, either directly or indirectly any of the tax levied pursuant to this Chapter, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the transient guest by an adjustment of prices, or furnishing lodging at a price including the tax, or rebating the tax in any other manner.

(Ord. 47-12. Passed 9-17-12.)

182.10 RETENTION OF RECORDS.

The owner or vendor shall keep and retain all records required by law and shall file all returns and deposits with the tax office of Dover all forms and monies as required by that department.

(Ord. 47-12. Passed 9-17-12.)

182.11 SECURITY DEPOSIT.

If the owner or vendor shall fail to file the monthly tax documents as required or fail to pay the tax monthly, a security deposit equal to the minimum of \$2,500.00 per month or an amount equal (for each month where either a return is not filed or the tax not paid) equal to the average monthly tax paid by the institution in the prior 12 months whichever is greater, shall be paid by the owner or vendor. Owners, shareholders, principals, partners, and all executives with fiduciary responsibilities shall be jointly and severally liable for the tax owned and the filing of returns under this chapter. Interest at the rate of 18% per annum shall be assessed on all past due obligations. The return and tax shall be paid by the 15th of the month following the month in which the tax is collected.

(Ord. 47-12. Passed 9-17-12.)

182.12 AUTHORITY TO CONTRACT FOR THE CENTRAL COLLECTION OF TAX.

The Administrator may, and is hereby authorized, subject to approval of Council, to enter into an agreement on behalf of Dover with any other municipal corporation for the purpose of administering the income tax laws of the City, as its agents, and of providing central collection facilities for the collection of the income tax on behalf of the City.

(Ord. 47-12. Passed 9-17-12.)

182.13 ASSIGNMENT OF DUTIES AND AUTHORITY OF TAX ADMINISTRATOR.

The collection of this tax shall be assigned to the Tax Administrator. In the event that the Dover City Council, on behalf of the City, enters into an agreement with any other entity or municipal corporation to act as agent for the City for the purpose of administering the income tax laws of the City and of providing a central facility for the collection of the income tax, as provided in Section 182.12, then all or part of the duties and authority of the Tax Administrator and City Auditor may be assigned by such agreement to such other entity or municipal corporation. (Ord. 47-12. Passed 9-17-12.)

182.99 PENALTY.

In addition to any other requirements imposed by this chapter, a failure to pay the monthly tax or to file the required returns shall constitute a minor misdemeanor on the first offense and a misdemeanor of the fourth degree on all subsequent offenses.

(Ord. 47-12. Passed 9-17-12.)