

AN ORDINANCE AMENDING SECTION 193.02 OF THE ADMINISTRATIVE CODE REDUCING THE RATE OF TAX FOR THE HOTEL AND MOTEL TAX FROM FOUR PERCENT TO THREE PERCENT

WHEREAS, this Council, by Ordinance No. 67-1995, adopted September 5, 1995, increased the rate of taxation for the Hotel and Motel Tax from three percent to four percent; and

WHEREAS, this Council has received petitions from numerous business owners requesting a repeal of Ordinance No. 67-1995; and

WHEREAS, in order to encourage businesses and commercial activity in the Village, this Council finds that the reduction of the tax is necessary and appropriate.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Richfield, State of Ohio:

SECTION 1. That Section 193.02 of the Administrative Code be amended to read as follows:

“193.02 RATE OF TAX.

(a) For the purpose of providing revenue with which to meet the needs of the Village of Richfield, for the use of the general fund of the Village, there is hereby levied a tax of ~~four percent (4%)~~ three percent (3%) on all rents received by a hotel or motel for lodging furnished to transient guests.

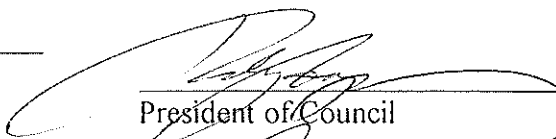
(b) The tax constitutes a debt owed by the transient guest to the Village, which is extinguished only by payment to the operator as trustee for the Village, or to the Village.

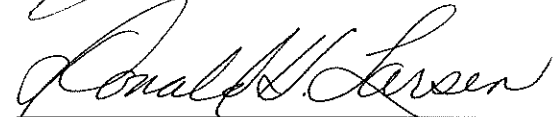
(c) The transient guest shall pay the tax to the operator of the hotel or motel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient guest's ceasing to occupy space in the hotel or motel. If for any reason the tax due is not paid to the operator of the hotel or motel, the Director of Finance may require that such tax be paid directly to the Director of Finance.”

SECTION 2. That Section 193.02 of the Administrative Code as it existed prior to the effective date of this Ordinance be, and the same hereby is, repealed.

SECTION 3. This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: March 5, 1996

  
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President of Council

  
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Mayor

Dated: 3/11/96

ATTEST:  
  
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Clerk of Council