RESOLUTION TO LEVY A LODGING EXCISE TAX IN PERRY TOWNSHIP ON HOTELS AND OTHER ESTABLISHMENTS PASSED BY THE BOARD OF TRUSTEES ON FEBRUARY 21, 1978.

The Board of Trustees of Perry Township, Stark County, Ohio met in regular session on the 21st day of February, 1978 with the following members present:

Mr. Paul J. Gretzinger

Mr. Bruce I. Miller

, Mr. Robert M. Shane

Mr. Paul J. Gretzinger moved the adoption of the following Resolution:

WHEREAS, the Board of Trustees of Perry Township, Stark County, Ohio, upon due investigation and consideration, have determined that it is necessary to levy an excise tax on transactions by which lodging by a hotel is to be furnished to transient guests in accordance with Section 505.56 of the Ohio Revised Code; and

WHEREAS the levying of this excise tax is deemed necessary in order to supplement the township treasury so that additional and efficient services may be rendered to the residents of the township;

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Perry Township, Stark County, Ohio, that an excise tax for lodging is hereby levied on such lodging as furnished by a hotel or to be furnished to transient guests in the following manner:

Section 1. That there is and shall be levied on all transactions by which lodging by a hotel is or is to be furnished to transient guests within the unincorporated area of Perry Township, an excise tax in the amount of three percent (3%) on each transaction.

Section 2. That the excise tax levied by Section 1 herein shall be paid to Perry Township on a monthly basis and shall be remitted to the township by the last day of the next month following the end of each monthly period.

Section 3. The payment of the tax shall be accompanied by the submission of a tax form furnished by the township which shall be signed by the owner, its duly authorized manager or innkeeper.

Section 4. The hotel or other establishment shall keep records of the receipts of its transient guests for a period of not less than two years from the date the lodging excise tax is due and said records shall be made available for examination by the Board of Trustees of Perry Township or its authorized agents and employees during regular business hours and after giving a written notice of the intention to conduct such examination.

Section 5. The excise tax return shall set forth the gross receipts for the monthly period, the exempt receipts and the net taxable receipts and interest on late payments; tax liability to be determined by multiplying the net taxable receipts by three percent (3%) to arrive at the tax to be paid with the lodging excise tax return.

Section 6. Said excise tax shall not apply to telephone or food services rendered to transient guests.

Section 7. The following definitions shall apply to the excise tax provided for herewith:

a. Hotel means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodations of such guests, whether such rooms are in one or more structures. Hotel shall include motels, tourist homes, buildings or clusters of buildings used as a hotel.

b. Transient guests means persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

Section 8. The Clerk of Perry Township shall receive the excise tax and forms prescribed by these regulations and shall deposit the monies so received in the appropriate depository of the township.

Section 9. All late payments not paid in accordance with Section 2 herein shall bear interest at the rate of six percent (6%) interest per annum; upon written application and for good cause shown the Board of Trustees shall have the right to remit any said interest provided in this Section.

Section 10. This Resolution shall be in full force and effect as of the fifteenth day of April, 1978 at 12:01 A.M. and the Clerk be and he is hereby authorized and directed to send a certified copy of this Resolution to all hotels as defined in this Resolution.

MR. Bruce I. Miller seconded the motion and upon roll call the vote resulted as follows:

| | |
|---|---|
| Mr. Robert M. Shane, | aye |
| Mr. Paul J. Gretzinger, | aye |
| Mr. Bruce I. Miller, | aye |

## CERTIFICATE OF THE CLERK

I, NANCY WINKHART, Clerk of the Board of Trustees of Perry Township, Stark County, Ohio, in whose custody and control the files and records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original Resolution now on file, that the foregoing has been compared by me with the original Resolution and the same is a true and correct copy thereof.

WITNESS my signature this 22 day of February, 1978.

Nancy Winkhart

CLERK OF THE BOARD OF TRUSTEES OF
PERRY TOWNSHIP, STARK COUNTY, OHIO