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251-P395 11/3/25

2025-29

RESOLUTION TO APPLY THE CARROLL COUNTY LODGING TAX TO TRANSACTIONS IN ESTABLISHMENTS THAT CONTAIN FEWER THAN FIVE ROOMS USED FOR THE ACCOMMODATION OF GUESTS

WHEREAS, Ohio Revised Code (ORC) Section 5739.09(G), as enacted by House Bill 94 of the 124th General Assembly, authorizes a Board of County Commissioners to adopt a resolution specifying that, for purposes of any lodging tax that may be imposed by the board under ORC Section 5739.09(G) or division (C) of ORC section 5739.08, hotel, as otherwise defined in ORC Section 5739.01, includes establishments in which fewer than five rooms are used for the accommodation of guests; and

WHEREAS, the Board of Commissioners of Carroll County, Ohio ("the Board") currently imposes a lodging tax of 3% on transactions that occur at hotels within the jurisdiction of the county; and

WHEREAS, this lodging tax was originally imposed by resolution of the Board on April 15, 1999; and

WHEREAS, it is the intent of the Board at this time to impose this lodging tax on transactions in establishments in which fewer than five rooms are used for the accommodation of guests; and

WHEREAS, the lodging tax to which these transactions would be subject was imposed by the Board before the date on which this resolution is adopted;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Carroll County, Ohio:

Section One:

That the Board of Commissioners of Carroll County, Ohio hereby authorizes, for purposes of the Carroll County lodging tax, that the definition of hotel will include establishments in which fewer than five rooms are used for the accommodation of guests; and

Section Two:

That the lodging tax shall be collected and remitted by those establishments in accordance with the applicable provisions of the ORC and with the rules and regulations adopted by this board; and

Section Three:

That this resolution shall become effective on January 1, 2026 and that on that date, the Carroll County lodging tax shall be extended to transactions in establishments in which fewer than five rooms are used for the accommodation of guests; and

Section Four:

That certified copies of this resolution shall be forwarded by the Clerk of the Board to the County Auditor, the Carroll County Convention and Visitors' Bureau, and the County Commissioners Association of Ohio (CCAO).

BE IT RESOLVED FURTHER that the Board of Commissioners of Carroll County, Ohio hereby finds and determines that all formal actions relative to the adoption of this resolution were taken in an open meeting of this Board and that all deliberations of this Board which resulted in this formal action were taken in meetings open to the public in full compliance with applicable legal requirements, including ORC 121.22.

Mr. Modranski moved for the adoption of the preceding Resolution;

Mr. Wirkner seconded the motion.

Upon call of the roll the vote was recorded as follows:

Mr. Leggett, yes; Mr. Modranski, yes; Mr. Wirkner, yes.

Motion carried on unanimous vote. Resolution adopted this 3rd day of November, 2025.

**BOARD OF COMMISSIONERS
OF CARROLL COUNTY, OHIO**

Donald E. Leggett II
Donald E. Leggett II, President

Christopher R. Modranski
Christopher R. Modranski, Vice President

Robert E. Wirkner
Robert E. Wirkner, Commissioner

ATTEST:

Melissa N. Schaar
Melissa N. Schaar, Clerk

CERTIFICATE TO COPY
November 3, 2025
I hereby certify the foregoing to be a true and exact copy of a portion of the minutes of the Board of Commissioners' Journal Vol. 57, Page 395, dated 11/3/25.
ATTEST: Melissa N. Schaar
Clerk

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