
NOTICE REGARDING LODGING EXCISE TAX

TO: Carroll County Lodging Vendors
FROM: Staci Brady, Carroll County Auditor
SUBJECT: Lodging Excise Tax Payments
DATE: 11/26/2025
CC: Carroll County Board of Commissioners
Carroll County Convention & Visitors Bureau

The Carroll County Board of Commissioners established a lodging tax for establishments that provide guest accommodations in Carroll County. The Resolution applies to all establishments even those that contain fewer than five rooms. The lodging tax is 3% on lodging transactions. The original resolution was passed April 15, 1999.

On 11/3/2025, the Carroll County Board of Commissioners amended the Carroll County Lodging Tax Resolution to clarify the types of establishments that are required to pay the lodging tax, the payment due date and a 10% late penalty. Lodging payments are required to be paid each quarter to the Carroll County Auditor and will be due on or before the 20th of the beginning of the next quarter.

QUARTERLY LODGING TAX	Payment must be RECEIVED by the County Auditor on or before:
1 st Quarter – January thru March	April 20 th
2 nd Quarter – April thru June	July 20 th
3 rd Quarter – July thru September	October 20 th
4 th Quarter – October thru December	December 20 th

Remittance forms and copies of the Resolutions passed by the Carroll County Board of Commissioners are available under the “Lodging Tax” tab at: www.carrollcountyauditor.us
You may also request a copy of the resolution from the Auditor’s office.

Checks should be made out to the Carroll County Treasurer and mailed to the Carroll County Auditor’s office at 119 South Lisbon Street, Suite 203, Carrollton, Ohio 44615. Additional information is available by calling 330-627-2250 or email ctimmerman@carrollcountyohio.us.