

165.02 IMPOSITION OF TAX

(a) Effective **JULY 1, 2002**, for the purpose of providing revenue with which to meet the needs of the City for the use of the general fund of the City, and for the purpose of providing revenue to enhance the City's appeal to visitors and tourists and for the purpose of providing revenue to promote and publicize the City, an excise tax of ~~four~~ **SIX** percent (~~4%~~) (**6%**) is hereby levied on transactions by which lodging by a hotel or transient accommodation is or is to be furnished to transient guests, pursuant to Ohio Revised Code Section 5739.02(C)(1) and **5739.02.4(B)**.

(b) The tax applies and is collectible at the time the lodging is furnished regardless of the time when the price is paid. The tax does not apply to lodging furnished to the State, or any of its political subdivisions, or any charitable organization for lodging of transient indigent individuals.

(c) For the purpose of the proper administration of this chapter, and to prevent the evasion of tax it is presumed that all lodging furnished by hotels or transient accommodations in the City to transient guests is subject to tax until the contrary is established.

(d) **THE DISTRIBUTION OF THIS TAX SHALL BE 3-1/2% TO THE GENERAL FUND, INCLUDING COST OF COLLECTION, AND** Revenues, ~~generated by the provisions of this chapter~~ shall be disbursed from the General Fund as follows, at the discretion of the Gahanna City Council,

- (1) Special events.
- (2) Promotion of development.
- (3) Any other project or expenditure which would enhance the City's appeal to visitors and tourists. (Ord. 183-95. Passed 12-5-95.)

AND 2-1/2% TO THE GENERAL FUND FOR ALLOCATION TO THE GAHANNA CONVENTION AND VISITORS BUREAU.

EXHIBIT A