

MELINDA J. FRANK
Income Tax Division Administrator

MICHAEL D. JONES
Assistant Income Tax Division Administrator

DAVID J. CHRISMAN
Assistant Income Tax Division Administrator



50 W. Gay St.
4th Floor
Columbus, Ohio 43215

CITY OF COLUMBUS
OHIO
INCOME TAX DIVISION

CERTIFICATE OF EXEMPTION
HOTEL/MOTEL EXCISE TAX

Name of Hotel, Apartment Hotel or Lodging House

Date

Hotel Address

Date of Occupancy

This is to certify that the undersigned hereby claims exemption from the hotel/motel excise tax, imposed by CHAPTER 371, COLUMBUS CITY CODES, 1959, payable to said establishment.

Purchaser must state statutory reason for claim exemption or exception:

State Statutory Reason for Exemption: Instrumentality of the State of Ohio

Occupants Name: _____

Occupants Company Name: The Ohio State University

Occupants Company Address/Individual's Address: _____

Prepared by (Hotel Employee): _____

Title (Hotel Employee): _____

Company's Federal ID No. 31-6025986

Date _____

Hotel Vendor's License, if any _____

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Hotel/Motel Excise Tax

The Columbus City Codes, 1959 Chapter 371, Section 371.02(e) provides for specific exclusions in payment of hotel/motel excise tax.

“...the tax does not apply to lodging furnished to the State, and or of its political subdivisions, or any charitable organization for the lodging of transient indigent individuals, when such charitable organization pays the hotel or transient accommodation for such lodging.

To state the language of the section more simply, the following situations illustrate the only exclusions:

1. When lodging is provided and paid directly by the State of Ohio. This does not include individuals traveling for the state who are to be reimbursed by the state.
2. When lodging has been provided and paid directly by a political subdivision of the State of Ohio. “Political Subdivisions” are defined as:

...municipal corporations, townships, counties, school districts, and all other bodies corporate and politic responsible for governmental activities only in geographic areas smaller than that of the State. Ohio Revised Code §2744.01(F).

This does not include individuals traveling for said political subdivision and reimbursed by same.

3. When a charitable organization arranges and pays for the lodging of a transient individual(s). This does not include arranging and payment for representatives or members of any charitable organization.
4. When a guest occupies a room or rooms for sleeping accommodations for more than thirty (30) consecutive days.

Documentation in any of the above four situations is required indicating the tax exempt status of the payor, the address of the lodging utilized, the total room charges and the dates for which the accommodations were occupied.

Be advised that the mere possession of a Blanket Certificate of Exemption issued by the State of Ohio Department of Taxation is not sufficient in and of itself to exclude payment of the hotel/motel excise tax as that certificate addresses sales tax. One of the above four conditions must be met in addition to holding such certificate