

**ORDINANCE NO. 20-187**

**AN ORDINANCE AMENDING PART ONE (ADMINISTRATIVE CODE), TITLE NINE (TAXATION), CHAPTER 193 (TRANSIENT OCCUPANCY TAX), SECTION 193.06 (REPORTING AND REMITTING) AND SECTION 193.07 (PENALTIES AND INTEREST), OF THE CODIFIED ORDINANCES OF THE CITY OF SANDUSKY, IN THE MANNER AND WAY SPECIFICALLY SET FORTH HEREINBELOW; AND DECLARING THAT THIS ORDINANCE SHALL TAKE IMMEDIATE EFFECT IN ACCORDANCE WITH SECTION 14 OF THE CITY CHARTER.**

**WHEREAS**, the City has established a three percent (3%) transient rental tax on all transient rentals pursuant to Chapter 193 (Transient Occupancy Tax) of the City's Codified Ordinances and currently collects this tax in-house; and

**WHEREAS**, Erie County has offered to collect the City's transient rental tax in conjunction with the County's lodging tax at no cost to the City, which will allow the City's transient rental owners to file one (1) online tax form and make payment for both the City and County lodging / transient occupancy taxes due; and

**WHEREAS**, approval of the proposed agreement with the Erie County Auditor's Office for the collection of transient occupancy taxes is being requested in companion legislation; and

**WHEREAS**, these proposed amendments to Chapter 193 are necessary to reflect the changes in reporting and remitting City transient occupancy tax to allow tax return and payment to be made to the Erie County Auditor's Office and to be consistent with the County's lodging tax interest assessed pursuant to the Ohio Revised Code; and

**WHEREAS**, this Ordinance should be passed as an emergency measure under suspension of the rules in accordance with Section 14 of the City Charter in order to update Chapter 193 to reflect the changes to collection of the transient occupancy tax which will be due in February 2021; and

**WHEREAS**, in that it is deemed necessary in order to provide for the immediate preservation of the public peace, property, health, and safety of the City of Sandusky, Ohio, and its citizens, and to provide for the efficient daily operation of the Municipal Departments, including the Department of Finance, of the City of Sandusky, Ohio, the City Commission of the City of Sandusky, Ohio finds that an emergency exists regarding the aforesaid, and that it is advisable that this **Ordinance** be declared an emergency measure which will take immediate effect in accordance with Section 14 of the City Charter upon its adoption; and NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SANDUSKY, OHIO, THAT:

**NEW LANGUAGE APPEARS IN BOLD PRINT  
LANGUAGE TO BE STRICKEN APPEARS WITH A STRIKE THROUGH IT  
LANGUAGE TO REMAIN UNCHANGED APPEARS IN REGULAR PRINT**

Section 1. Part One (Administrative Code), Title Nine (Taxation) Chapter 193 (Transient Occupancy Tax) of the Codified Ordinances of the City of Sandusky

be amended as follows:

**CHAPTER 193**

**Transient Occupancy Tax**

**193.06 REPORTING AND REMITTING.**

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Finance Director, make a return to the Finance Director, on forms provided by ~~him~~ **the City, or submit an online return through the Erie County Auditor's Localgov tax software** of the total rents charged and received, and the amount of tax collected for rent charged. All claims for exemption from the tax filed by guests with the operator during the reporting period shall be filed with the report. At the time the return is filed, the full amount of the tax collected shall be remitted to the Finance Director **or through the Erie County Auditor's Localgov tax software**. The Finance Director may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax, and he may require further information in the return if the information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment thereof is made to the ~~Finance Director~~ **City**. All returns and payments submitted by each operator shall be treated as confidential by the Finance Director, and shall not be released ~~by him~~ except upon order of a court of competent jurisdiction, or to an officer or agent of the United States, the State of Ohio, the ~~County~~ **County** of Erie, or the City of Sandusky, for official use only. (~~Ord. 18-108. Passed 5-29-18~~)

**193.07 PENALTIES AND INTEREST.**

(a) Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty equal to 10% of the amount of the tax, in addition to the tax.

(b) Fraud. If the Finance Director determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty equal to 25% of the amount of the tax shall be added thereto in addition to the penalties stated in subsection (a) hereof.

(c) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate ~~of 1% per month~~, **per annum prescribed by Section 5703.47 of the Ohio Revised Code**, or fraction thereof, on the amount of the tax exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(d) Penalties During Pendency of Hearing or Appeal. No penalty provided under the terms of this chapter shall be imposed during the pendency of any hearing provided for in Section 193.08, nor during the pendency of any appeal to the Board of Review provided for in Section 193.09.

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(e) Abatement of Interest and Penalty. In cases where a return has been filed in good faith, and an assessment has been paid within the time prescribed by the Finance Director, the Finance Director may abate any charge of penalty or interest, or both.

~~(Ord. 18-108. Passed 5-29-18)~~

Section 2. If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 3. This City Commission finds and determines that all formal actions of this City Commission concerning and relating to the passage of this Ordinance were taken in an open meeting of this City Commission and that all deliberations of this City Commission and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 4. That for the reasons set forth in the preamble hereto, this Ordinance is hereby declared to be an emergency measure which shall take immediate effect in accordance with Section 14 of the City Charter after its adoption and due authentication by the President and the Clerk of the City Commission of the City of Sandusky, Ohio.



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RICHARD R. BRADY  
PRESIDENT OF THE CITY COMMISSION



ATTEST:

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MCKENZIE E. SPRIGGS  
CLERK OF THE CITY COMMISSION

Passed: December 14, 2020