



FISCAL DEPARTMENT
Financial Services/ LODGING TAX

CUYAHOGA COUNTY WISHES YOU A BUSY 2015 YEAR

Greetings:

The Lodging Tax Department of the Cuyahoga County Fiscal Officer would like to wish you a busy and happy year for the rest of 2015. This County has over 138 lodging establishments throughout its municipalities. The staff of the Lodging Tax Office would like to offer you and your employees any assistance that may be needed as it relates to the 5.5% Excise Lodging Tax. We are here to answer any questions you may have:

Kathleen M. Sweeney, Tax Examiner	Ph#216-698-2540
Tim Briggs, Tax Examiner	Ph#216-443-7136
Michele E. Rude, Audit Supervisor	Ph#216-443-7140

You can find our web site at www.fiscalofficer.cuyahogacounty.us. Once you are on the web site scroll down to the LODGING OCCUPANCY TAX DEPARTMENT and click on it. As soon as it opens, you will see that this has been set up to answer some of the most common questions. This site also has a *Forms & Regulations* section which contains all the reports that you will need to file and a copy of the Code of Regulations. The Code of Regulations is the tool that governs how this office operates. As a management company, hotel representative, or owner, it will be in your best interest to review page 8, Sale of Entire Business.

It is important for you to remember to file an Exempt Report along with your Monthly Bed Tax Return if you are claiming exemptions. Enclosed with this letter is an Exemption checklist to aid you in determining if a transient guest is exempt from the County Lodging Tax. There is a "Certificate of Exemption" on the web site that can be used to help track your exemptions. As you can see on the Exemption checklist and the "Certificate of Exemption", charity groups and schools are not listed. These groups are not exempt from the County Lodging Tax. Please be informed that if you have exemptions, you must file a Monthly Bed Tax Return showing the exempt dollar amount and the Exempt Report listing out each exemption. Both forms must be received by the Lodging Tax Department on or before the 21st of each month. The forms must be received timely with an original signature, so as not to incur late fees. If exemptions are not claimed on the proper forms, those exemptions will not be considered.

Also, we would like to remind you to keep track of all transactions that reduce the gross room revenue such as transactions called ;but, not limited to adjustments, allowances, and rooms rented at a zero-rate. Remember, based on our Code of Regulations it is presumed that all rents for hotel rooms in the County are subject to the tax until the contrary is established. It is important that you document all



FISCAL DEPARTMENT
Financial Services/ LODGING TAX

transactions. Our job is to ensure that the Lodging Tax is handled properly at each establishment. We are given the task to determine if any part of the Rent (“**Rent**” means the aggregate value in money or anything paid or delivered, or promised to be paid or delivered for hotel lodging, without any deduction for the cost of labor, service, property used, interest discount paid after the price is paid or agreed to be paid, or any other expense.) is excused from tax based on the documentation maintained. This office will review all room (day use, guaranteed no show, zero-rate, cancellation, attrition, etc.) and room amenity (safe, refrigerator, microwave, pet fee, etc.) postings.

Finally, if you have not done so, it is important that you file for a Vendors License and complete the Registration Form on the web site and mail both in. This form is used to enter your establishment into the County System. This is important because this enables this department to keep you up-to-date on any changes that may occur. If at any point, the information on the filed Registration Form becomes inaccurate, it is your responsibility to file a new one.

It may interest you to know that Cuyahoga County has shown an increase in Lodging Tax Revenue over the last three years. Again, we wish you a great rest of the year.

If you have any questions, please do not hesitate to call our office.

Sincerely,

Michele E. Rude

Michele E. Rude, Audit Supervisor
Lodging Tax Office

Dated: May 15, 2015