



**FISCAL DEPARTMENT**  
Financial Services/ LODGING TAX

**\*\*\*\*REMINDER\*\*\*\***

**IF OWNER/ ORGANIZATION INFORMATION IS NOT PROVIDED, THE RESPONSIBILITY AND ACCOUNTABILITY WILL DEFAULT TO THE MANANGEMENT/ACCOUNTANT. Please check your copy of the Registration forms that you submitted, you may want to update them.**

**Code of Regulations**, page 2 and page 8:

**“Vendor”** also includes the owner, lessee, mortgagor in possession of the real estate upon whose premises the vendor operates or has operated a hotel, when the vendor is or becomes a non-resident of Ohio or conceals his/her whereabouts or property.

**Liability of Officers and Agents**

If any person required to file returns and to remit the tax, fails for any reason to make such filing or payment, vendor’s officers, partners or managing agents, or employees having control or supervision of, or charged with the responsibility of, filing returns and making payments of tax, shall be personally liable for such failure. The dissolution of such entity shall not discharge its liability for a failure to file returns or remit tax due prior to such dissolution.

Any person(s) owing such a debt to the County under the provisions of this Resolution which debt has become delinquent, shall be liable to any action brought in the name of the County of Cuyahoga, by and through the Cuyahoga County Prosecutor for the recovery of such amount.

If you have any questions or concerns you may contact this office at (216) 443-7140.

Dated: February 26, 2016