No. 07-37-2026 Passed 7-21-, 2026

AN ORDINANCE AMENDING AND REPLACING CERTAIN PROVISIONS WITHIN ORDINANCE NO. 22-88 AND CHAPTER 195 OF THE CODIFIED ORDINANCES OF THE CITY OF CIRCLEVILLE RELATING TO THE BED TAX REQUIREMENTS AND DECLARING AN EMERGENCY.

WHEREAS, the City of Circleville is organized under the laws of the State of Ohio and Home Rule of the Ohio Constitution; and

WHEREAS, Council passed Ordinance 22-88 in 1988 providing for the imposition of a tax upon transient lodging; and

WHEREAS, since the passage of the initial lodging tax in 1988, many changes to the tax and lodging practices have occurred; and

WHEREAS, the ORC provisions governing the imposition of such tax by the municipality have been renumbered; and

WHEREAS, Section 195 of the Codified Ordinances of the City of Circleville articulates the provisions of Ordinance No. 22-88 and other tax provisions of the City of Circleville.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CIRCLEVILLE, PICKAWAY COUNTY, AND STATE OF OHIO AS FOLLOWS:

Ordinance No. 22-88 as passed by the City of Circleville on May 3, 1988, and Chapter 195 of the Codified Ordinances of the City of Circleville, be amended as follows:

SECTION I. That Section 195.01 of the Codified Ordinances of the City of Circleville is hereby amended to include or replace the following definitions:

"Hosting Platform" means a person or entity that participates in the short-term rental business by providing and collecting or receiving a fee for booking services through which a short-term rental host may offer a short-term rental to a short-term rental guest. Hosting platforms usually, though not necessarily, provide booking services through an online platform that allows a short-term rental host to advertise the short-term rental through a website provided by the hosting platform and the hosting platform conducts a transaction by which potential short-term rental guest reserves a guestroom(s) and arranges or makes payment, whether the short-term rental guest pays rent directly to the short-term rental host or to the hosting platform.

“Hotel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five (5) or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures or otherwise provided in section 5739.091 of the Ohio Revised Code.

"Permanent occupants" means any person who resides in a dwelling more than fifty-one percent (51%) of the time during a calendar year, and the dwelling in which the person so resides shall be referred to as their primary residence.

"Short-Term Rental" (STR) means any dwelling, or portion of a dwelling, that is rented wholly or partially for a fee for less than thirty (30) consecutive days by persons other than permanent occupants from which permanent occupants receive monetary compensation. These can include entire homes, individual rooms, or accessory dwellings (ADUs), bed and breakfasts, cottages, cabins, condominiums, and vacation homes.

"Short term rental guests" means any person renting temporary lodging from a short-term rental host or through a hosting platform on behalf of the short-term rental host, for a fee, for less than thirty (30) consecutive days. This is also a synonym for “Transient guest.”

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"Short-term rental host" means the owner, operator or permanent occupant of a short-term rental who offers the short-term rental for temporary lodging, for a fee, for less than thirty (30) consecutive days and manages its operation.

"Transient accommodation" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests in which four (4) or less rooms are used for the accommodation of such guests, whether such rooms are in one (1) or several structures or otherwise provided in section 5739.091 of the Ohio Revised Code.

"Vendor" means the person who is the owner or operator of the hotel, transient accommodation, hosting platform, or short-term rental and who furnishes lodging.

SECTION II. That Section 192.02 of the Codified Ordinances of the City of Circleville is hereby amended to the following:

195.02 RATE OF TAX

Commencing May 6, 1988, and modified on the date of the passage of this ordinance, there is levied a three percent (3%) excise tax on all transactions by which lodging by a hotel or transient accommodations, including short-term rentals is in effect.

(a) For the purpose of providing revenue with which to meet the needs of the City of Circleville for the use of the General Revenue Fund, an excise tax is hereby levied on transactions by which lodging by a hotel or transient accommodations, including short-term rentals, is or is to be furnished to transient guests or short-term rental guests, pursuant to former Ohio Revised Code Section 5739.08(A) (formerly Ohio Revised Code Section 5739.02).

(b) Pursuant to the authority of Sections 5739.02(C) (formally ORC 5739.02(c)(1) for the presumption that all sales are taxable) and 5739.09 (formally 5739.024(B) of the Ohio Revised Code), the City levies an additional three percent (3%) excise tax on all rents received by a hotel or transient accommodations, including short-term rentals, is or is to be furnished to transient guests or short-term rental guests. Fifty percent (50%) of the said additional three percent (3%) excise tax shall be deposited in a special fund which shall be spent solely to make contributions to the Convention and Visitors Bureaus operating within Pickaway County Ohio, and the balance of such revenue shall be deposited in the General Revenue Fund of the City of Circleville.

(c) These taxes constitute debts owed by the transient guests or short-term rental guests to the City, which are extinguished only by payment to the operator as trustee for the City, or to the City. The transient guests or short-term rental guests shall pay the taxes to the operator of the hotel or transient accommodation, including short-term rental at the time the rent is paid. If the rent is paid in installments, a proportionate share of the taxes shall be paid with each installment. The unpaid taxes shall be due upon the transient guests or short-term rental guests ceasing to occupy the space in the hotels or transient accommodations, including short-term rentals. If for any reason the taxes due are not paid to the operator of the hotel or transient accommodation, including short-term rentals, the Auditor of the City of Circleville may require that the tax be paid directly to the Treasurer of the City of Circleville.

(d) For the purpose of the proper administration of this ordinance, and to prevent the evasion of the tax, it is presumed that all lodging furnished by hotels or transient accommodations, including short-term rentals in the City of Circleville to transient guests or short-term rental guests is subject to the tax until the contrary is established.

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SECTION III. That Section 195.99(a) of the Codified Ordinances of the City of Circleville is hereby amended to the following:

195.99 PENALTY

(a) Any person violating any of the provisions of this Ordinance shall be guilty of a misdemeanor and shall be punishable therefore by a fine of not more than $1,000.00, or imprisonment for a period of not more than six (6) months, or both.

SECTION IV: Upon passage of such ordinance, provisions of Chapter 195 of the Codified Ordinances of the City of Circleville also must be amended to reflect the imposition of the Transient Occupancy Tax.

SECTION V. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, or safety of the citizens of the City of Circleville so that this Ordinance shall be in full force and effect immediately upon its passage.

PASSED: 7-21-2026
DATE

Sheryl L. Theis
PRESIDENT OF COUNCIL
Pro Tempore

ATTEST: Melissa J. [signature]
CLERK OF COUNCIL

APPROVED: 7-21-2026
DATE

Barry D. Keller
MAYOR

APPROVED AS FORM:

[signature]
KENDRA C. KINNEY - LAW DIRECTOR

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