No. 07-38-2026 Passed 7-21, 2026

AN ORDINANCE TO ESTABLISHING A VISITOR'S CENTER TRANSIENT OCCUPANCY TAX FUND 502, DEFINING ITS USES AND DISBURSEMENT PROCEDURES AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of Circleville, Ohio desires to promote tourism, conventions, and travel within the region; and

WHEREAS, state and local laws authorize the levy and collection of an excise tax on transient lodging; and

WHEREAS, it is in the best interest of the public and the local economy to establish a dedicated, segregated fund to receive and disburse these tax revenues specifically for the support of the Pickaway County Visitor's Center and related tourism initiatives.

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

SECTION I. DEFINITIONS
For the purpose of this Ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

- **"Gross Receipts"** means the total amount of rent paid by transient guests for the use of sleeping accommodations, exclusive of any other state or local taxes.
- **"Operator"** means any person, corporation, or entity operating a hotel, motel, bed and breakfast, or short-term vacation rental within the jurisdiction.
- **"Transient Guest"** means any person who occupies a room or rooms for sleeping accommodation for fewer than thirty (30) consecutive days.
- **"Visitors Bureau"** means the Pickaway County Visitor's Center, serving as the designated destination marketing organization for the area.

SECTION II. IMPOSITION OF TAX
Commencing May 6, 1988, there is hereby levied and assessed an excise tax of **3%** on the Gross Receipts derived from all transactions by which lodging is furnished to transient guests.

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.

SECTION III. CREATION OF VISITORS CENTER TRANSIENT TAX FUND
There is hereby created and established in the treasury of the City of Circleville a separate and distinct fund to be known as the **Visitors Center Transient Tax Fund 502** (hereafter referred to as the "Fund").

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SECTION IV. DISPOSITION AND ALLOCATION OF REVENUE
All revenues collected from the transient occupancy tax shall be deposited by the Auditor directly into the following funds and allocated as follows:

- 100% of the initial 3% exercise tax on all rents received pursuant to ORC 5739.08(A) shall be deposited into the General Fund and can be used for any legitimate purpose.

- 50% of the additional 3% levied tax shall be placed in a special fund to be dispersed to the Visitor's Center to be used for the purpose of operating the center, promoting tourism, marketing the area, and soliciting conventions. The remaining 50% of that additional 3% shall be deposited in the General Fund.

SECTION V. ACCOUNTABILITY AND REPORTING
1. Annual financial reports covering the use of funds shall be submitted to City Council by January 31st for the proceeding tax year by the Visitor's Center. The Center shall also each year submit their annual budget and marketing plan.
2. The City Auditor is authorized to audit, at their discretion, the financial records of the Visitors Center as they pertain to the expenditure of these public funds.

SECTION VI. OPERATOR RESPONSIBILITIES
1. Each Operator shall collect the tax imposed under this Ordinance from the transient guest at the time the lodging is furnished or paid for.
2. The tax shall be stated separately from the room charge on the guest's receipt or bill.
3. Operators shall remit the collected taxes and submit a return to the City Auditor on a monthly basis by the last day of the following period.

SECTION VII. PENALTIES AND INTEREST
If any Operator fails to remit the tax on or before the dates prescribed herein, a penalty of **10%** of the total tax due shall be assessed, along with interest accruing at the rate of **1%** per month from the date the tax became due.

SECTION VIII. 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 [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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No. ______________ *Passed* ______________, 20 ____