

# Hocking County Lodging Tax: History, Process, and Impact!

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# Lodging Tax History Timeline

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- 1967: Lodging Tax began for OH municipalities and townships
- 1984: Hocking County begins at 3%
- In 2001, Ohio House Bill 94 is passed – which allows counties, cities, townships and villages to begin collecting Lodging Tax from establishments with fewer than five rooms.
- Some OH counties have yet to adopt HB 94 – missing out on revenue.





# Hocking Co. Lodging Tax Office begins!

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- The Hocking Co. Lodging Tax office was created January 1<sup>st</sup>, 2016.
- Most Lodging Taxes are collected through their county Auditor's offices.

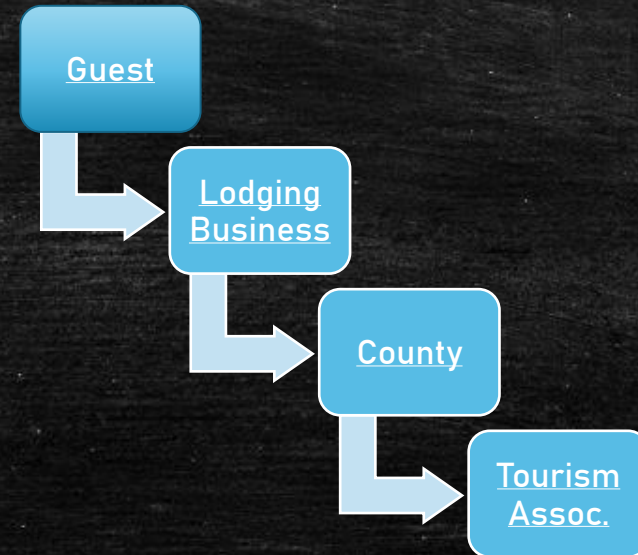




# How Lodging Tax Works

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- 6% total: 3% county / 3% township
- Paid by guests, remitted by the operators.
- Monthly reporting cycle







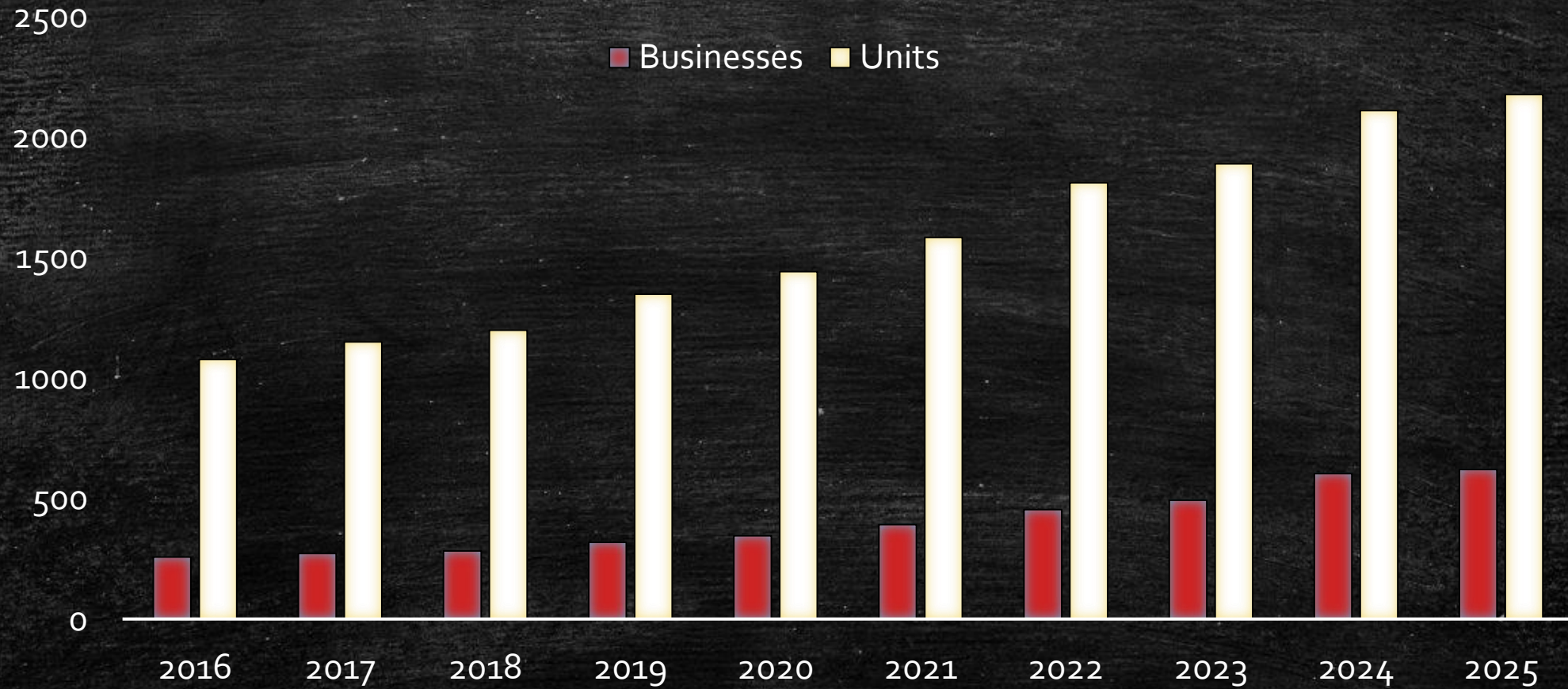
# My Process: Behind the Scenes







# Lodging Growth







# Growth Cont.

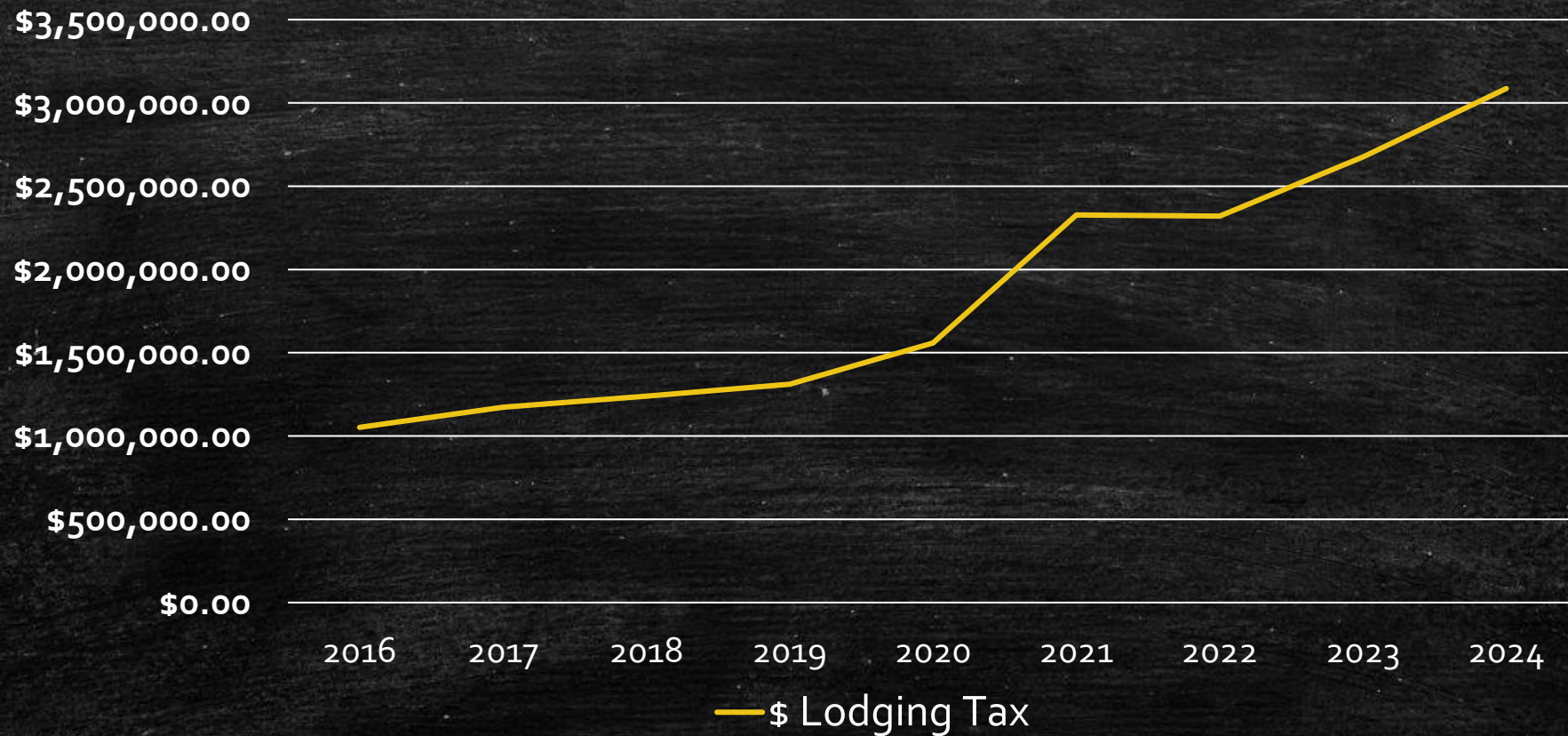
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- My first report to the Commissioner's in July 2016  
293 businesses  
1,049 units
- Most recent Commissioner's report July 2025  
620 businesses  
2,176 units
- On average I'm registering 8-10 new lodging businesses each month.





# Fancy Figures: Revenue







# Fancy Figures Cont.

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- During Covid – Lodging Tax didn't crash – it skyrocketed. After a brief closure from the Health Department, bookings surged.
- From 2016 -2020 Lodging Tax gross figures rose roughly \$100k a year.
- From 2020 – to year end 2021 – those numbers rose from \$1.55M to \$2.32M – a \$767,000 jump. The largest annual increase to date.





# Where the Money Goes

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- Per the ORC: County Lodging Tax must go to your county's convention center or tourism bureau.
- 95% - Hocking Hills tourism Assoc.
- 5% - Lodging Tax office operations
- Once regulations for Lodging Tax are adopted by townships – it can be used for roads, infrastructure, etc.



# The Future of Lodging Tax Compliance

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- In 2023 the Hocking Co. Commissioners enacted a new set of regulations with updates to Lodging Tax.
  - ✓ • Certain fees are now taxable along with the room rate.
  - ✓ • Registration numbers posted on their online listings.
  - ✓ • Compliance software used to track online listings.
  - ✓ • A step-by-step plan is in place to collect on back taxes due.

*If it's online, I'll find it.*





# THANK YOU!

*Tourism is Hocking County's biggest employer, and our most renewable resource.*