

Paul Haller
President

Jon Hensler
Vice President

Donnie Willis
Commissioner

**OFFICE OF
JACKSON COUNTY COMMISSIONERS
25 E SOUTH STREET
P.O. BOX 606
JACKSON, OHIO 45640-1750
(740) 286-3301**

RESOLUTION# 5-24

RESOLUTION OF THE JACKSON COUNTY COMMISSIONERS, OHIO TO ENACT A THREE PER CENT (3%) LODGING EXCISE TAX FOR JACKSON COUNTY.

The Board of the Jackson County Commissioners move and affirm on this 10th day January, 2024, at the office of the said Board of County Commissioners, located at 25 E. South Street, Jackson Ohio with the following members present:

Paul Haller Yes

Jon Hensler Yes

Donnie Willis Yes

Hensler

moved the adoption of the following resolution:

WHEREAS, in consideration of the above, the Board of County Commissioners, Jackson County, Ohio understands that this Lodging Excise Tax will benefit the citizens of Jackson County and allow Jackson County to support the operations of the Jackson County Board of Tourism as it promotes the cultural and natural attractions and promote the health and wellness of Jackson County citizens, and;

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JACKSON COUNTY, OHIO, THAT:

Section 1: To enact a Lodging Excise Tax of 3% starting Apr 1, 2024 as per Section 5739.024 of the Ohio Revised Code.

Section 2: To be wholly used for the establishment, salaries, and operational expenses of the Jackson County Board of Tourism. Exceptions: a fee of 1/4 of 1% (.0025) of the collected money which the County will retain as administrative cost and 10 percent (10%) of the collected money to be returned to each municipal corporation or township in which the revenue is collected in proportion to the monies collected in said municipal corporation or township for the sole purpose of betterment of tourism in the municipal corporation or township. These monies shall not be used for any other purpose.

Section 3: The tax money is due and payable to the Office of the Auditor by the vendor no later than the 20th working day of each month following the month in which the taxes were collected by the vendor.

Section 4: The money collected will be turned over to the Jackson County Board of Tourism (AKA Convention and Visitors Bureau) and its Board of Trustees. The Jackson County Board of Tourism and its Board of Trustees will maintain accurate records of all tax money received and dispersed, which the Auditor shall review and audit as necessary. The money will be distributed to the Board of Tourism on a quarterly basis, during the first full week following the last working day of the quarter, starting with the last working day of June 2024. The Jackson County Commissioners shall receive quarterly all records concerning said revenues received by the Auditor and expenditures by the Board of Tourism, beginning September 2024.

Section 5: The collection of these taxes from the vendors will be enacted under the attached provisions of the Code of Regulations for the Jackson County Lodging Excise Tax.

Section 6: The Board has adopted the Code of Regulations for the Jackson County Lodging Excise Tax as attached hereto. The Board approves and adopts the same.

Willis seconded the resolution, and the roll being called upon the question of its adoption, the vote resulted as follows:

Vote on motion: Haller Yes Hensler Yes Willis Yes

I, Carla Marcum, Administrator of the Jackson County Commissioners do hereby certify that the foregoing is a true and correct copy of a resolution of the Board of Jackson County Commissioners duly adopted on January 10, 2024 and appearing upon the official records of the Jackson County Commissioners.

Carla Marcum
Carla Marcum, Administrator
Jackson County Commissioners

Adopted: 1-10-24

Paul Haller
[Signature]
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