

ORDINANCE NO.: 24-1225
AN ORDINANCE AMENDING AND RESTATING SECTION CHAPTER 183 OF THE
VILLAGE OF RUSSELLS POINT CODIFIED ORDINANCES

WHEREAS, Chapter 5739 of the Ohio Revised Code grants municipal corporations the authority to levy lodging excise taxes; and

WHEREAS, the Village of Russells Point enacted Codified Ordinance, Chapter 183, Hotel Excise Tax through Ordinance 04-956, passed February 16, 2004, to implement a lodging excise tax on persons engaged in the business of owning, operating, or managing a hotel equal to three percent (3%) of the transactions by which hotel accommodations are furnished to transient guests; and

WHEREAS, Village of Russells Point Codified Ordinance, Chapter 183, Hotel Excise Tax, enacted by Ordinance 04-956, passed February 16, 2004, implemented a lodging excise tax on a hotel, then defined by Ohio law as sleeping accommodations offered to transient guests in which five or more rooms are used for the accommodation of such transient guests; and

WHEREAS, the Village of Russells Point amended and restated Chapter 183, retitling it Hotel, Short Term Rental, and Convention Tax, to reflect further changes in the law (R.C. allowing for the excise tax on short term rentals as well as hotels, by enacting Ordinance 22-1198, passed June 6, 2022; and

WHEREAS, Village of Russells Point Council has determined it wishes to amend and restate Section 183.04 – Disposition of convention tax funds to distribute the convention tax funds differently.

NOW, **THEREFORE, BE IT ORDAINED** BY THE COUNCIL OF THE VILLAGE OF RUSSELLS POINT, LOGAN COUNTY, OHIO THAT:


SECTION 1: Chapter 183, Hotel Excise Tax, Section 183.04 – Disposition of convention tax funds, is amended and restated as reflected on Exhibit A, with language removed appearing in strikethrough and new language appearing in bold.

SECTION 2: It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were adopted in an open meeting of this council and that all deliberations of this Council, and any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of the Ohio Revised Code.

SECTION 5: This Ordinance shall take effect at the earliest time allowed by law.

Passed in Council this 1 day of April, 2024.

ATTEST:


Taylor Thompson, Fiscal Officer




Robin Reames, Mayor