

**ORDINANCE NO. O-16-40**

**AN ORDINANCE AMENDING SECTION 14 and 15 OF THE CITY OF WILMINGTON LODGING EXCISE TAX CODE OF REGULATIONS**

**WHEREAS**, in 1997, the Council for the City of Wilmington enacted and imposed an 3% excise tax on transactions by which lodging in a hotel is or is to be furnished to transient guest; and

**WHEREAS**, it is deemed to be in the best interests of the citizens of the City of Wilmington that the City effectively utilize the revenue generated from the City of Wilmington Hotel Lodging Excise Tax

**WHEREAS**, the intent of this Ordinance is to clarify the original Hotel Lodging Excise Tax Code of Regulations, enacted in 1997.

**WHEREAS**, the City of Wilmington desires to have other Wilmington based, non-profit or government entities eligible to request funds for projects that beautify, enhance, or develop the City of Wilmington.

**WHEREAS**, The Council of the City of Wilmington, having the authority to amend, alter, or repeal all City Ordinances or Codes, desires to amend Section 14 and 15 of the above referenced code of regulations regarding appropriation of generated revenue and reports on uses of funds; and

**NOW THEREFORE**, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILMINGTON, STATE OF OHIO:

**Section 1. That section 14 and 15 of the City of Wilmington Lodging excise tax code of regulations is hereby amended to read as follows:**

**Sec. 14: ALLOCATION AND DISBURSEMENT**

A. ~~All receipts~~ **The amounts** collected from the excise tax levied hereby shall be deposited in the City General Fund ~~and with 50% credited to the Hotel Lodging Excise Tax account and 50% credited to Retained Hotel Lodging Excise Tax account.~~

~~B. Commencing November 10, 1997, and thereafter on the tenth day (or if the tenth day is not a regular business day, then the first business day following such day) of each February, or the second month following each calendar quarter, as determined by Council, the Auditor shall credit the City General Fund with an amount as the cost of administration of the Hotel Lodging Excise Tax during the previous calendar quarter, and shall charge the General Fund with the same, such proportion to be based on the total receipts to the credit of such account on such date, all as certified by the Auditor.~~

~~C. Upon certification by the Auditor that tax collections for the previous calendar year have been closed, the Council shall determine what percentage shall be paid to the Hotel Lodging Excise Tax Fund.~~

**BD.** A claim for refund for taxes illegally or erroneously collected or paid, certified by the Auditor shall be paid from the General Fund. (should we credit ourselves back funds from both funds?)

**CE.** ~~The Auditor shall reconcile the allocations for the Hotel Lodging Excise Tax and provide a report to City Council on a quarterly basis. Before publishing their annual fiscal year report, the Auditor and the Treasurer shall reconcile the allocation for the previous calendar year of all actual costs of administration of the Hotel Lodging Excise Tax by Council, all receipts from the collection and assessment of tax and all refunds of tax, with the actual~~

~~distribution of the proceeds thereof as provided herein, so that the allocation of the receipts is in accord with the formula of allocation set forth in Paragraph (C) hereof.~~

**Sec. 15: APPROPRIATION; REPORTS ON USES OF FUNDS**

A. The amounts allocated herein and herby to the ~~Wilmington Convention and Visitor's Bureau~~ will be appropriated by City Council in its annual appropriations ordinance and may be amended as requested by the appropriate authority and approved by City Council as follows:

**100% of the Hotel Lodging Excise Tax Account to the Clinton County Convention and Visitor's Bureau**

B. The amounts allocated herein will be appropriated by City Council in its annual appropriations ordinance and may be amended as requested by the appropriate authority and approved by City Council as follows:

**1% of the Retained Hotel Excise Lodging Tax Account will be retained for administration cost**

**99% of the Retained Hotel Lodging Excise Tax Account will be administered by City Council to support local governmental and/or non-profit functions, quality of life, and economic development**

~~B. Wilmington~~ C. Clinton County Convention and Visitor's Bureau shall present quarterly financial and performance reports, as well as an annual operations report each showing its use for the funds herby appropriated, to the Auditor and to City Council.

**Section 2.** Section 1, hereinabove, repeals, amends, modifies and replaces the entirety of Section 15 of the City of Wilmington Hotel Lodgings Excise Tax Code of Regulations, EXCLUSIVELY, and shall not be construed or interpreted as modifying, replacing or repealing any and all other sections of City of Wilmington Hotel Lodgings Excise Tax Code of Regulations

**Section 3.** This ordinance shall take effect and be in full force from and after the earliest period allowed by law.

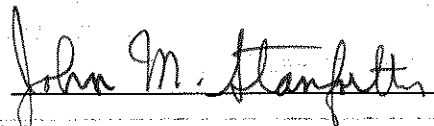
Passed this 18th day of August, 2016.

  
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President of Council

ATTEST:

  
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Clerk of Council

Approved by me this 18th day of August, 2016.

  
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Mayor