

S. B. No. 186
As Passed by the Senate

_____ moved to amend as follows:

In line 3 of the title, delete "section" and insert "sections"; 1
after "319.204" insert "and 5739.094" 2

In line 5 of the title, delete "and" and insert ",," 3

In line 7 of the title, after "property" insert ", and to allow 4
local governments to impose property tax liens to enforce delinquent 5
lodging taxes" 6

In line 9, delete "section" and insert "sections"; after "319.204" 7
insert "and 5739.094" 8

After line 915, insert: 9

"Sec. 5739.094. When a tax adopted pursuant to section 10
351.021, 353.06, 5739.08, or 5739.09 of the Revised Code is not 11
paid when due, the county, township, municipal corporation, 12
convention facilities authority, or lake facilities authority 13
that levied the tax may certify the delinquency, together with 14
any applicable penalties and interest, to the county auditor of 15
the county in which the hotel is located. The county auditor 16
shall place the certified amount on the tax list against the 17



property on which the hotel is established. The amount placed on 18
the tax list shall be a lien on the property and shall be 19
collected in the same manner as property taxes, except that, 20
notwithstanding section 323.15 of the Revised Code, a county 21
treasurer shall accept a payment in such amount when separately 22
tendered as payment for the full amount of such delinquent 23
amounts. The lien shall be released immediately upon payment in 24
full of the certified amount. Any amounts collected under this 25
division shall be immediately disbursed to the county, township, 26
municipal corporation, convention facilities authority, or lake 27
facilities authority that certified the delinquency and shall be 28
disbursed and used in the same manner as revenue from the tax 29
that was the basis for the delinquency." 30

The motion was _____ agreed to.

SYNOPSIS 31

Liens for unpaid lodging taxes 32

R.C. 5739.094 33

Allows counties, municipalities, townships, convention 34
facility authorities, and lake facility authorities to enforce 35
payment of delinquent lodging taxes by placing a property tax 36
lien on the delinquent hotel. 37