

**CITY OF FAIRLAWN
DEPARTMENT OF TAXATION**

TRANSIENT GUEST TAX EXEMPTION CERTIFICATE INSTRUCTIONS

The City levies a three percent (3%) transient guest tax on all rents received by a hotel. The transient guest tax applies to all rent paid or to be paid by the transient guest for accommodations for dwelling, lodging, or sleeping. The tax to be collected shall be stated and charged separately on any record, contract, bill, or statement of charges made for such use and shall be paid by the occupant to the operator of the hotel who shall be liable for the collection thereof and for the tax.

The following are exempt from the transient guest tax:

- (a) Rents not within the taxing power of the City under the Constitution or laws of the State of Ohio or of the United States;
- (b) Rents paid by the State or any of its political subdivisions; and
- (c) Food or beverage served in a hotel room subject to the provisions of Chapter 890 of the Codified Ordinances of the City of Fairlawn and subject to the tax levied hereby.

Additional information regarding the City's transient guest tax can be found in Chapter 890 of the Codified Ordinances of the City available at www.cityoffairlawn.com.