

1 ORDINANCE NO. 2017-316

2
3 SPONSOR Ms. Shapiro

4
5 DATE August 21, 2017 COMMITTEE Finance

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7 **An Ordinance amending Section 703.15 of the Codified Ordinances of the County of**
8 **Summit, entitled "Additional Excise Tax for Improving, Expanding, Equipping, Financing**
9 **or Operating a Convention Center," to extend, pursuant to Ohio Revised Code Section**
10 **5739.09(A)(6), an additional excise tax of one percent (1%) on each transaction by which**
11 **lodging by a vendor is furnished to transient guests in Summit County for a period of ten**
12 **(10) years, for the period beginning November 1, 2017 and ending October 31, 2027, and**
13 **providing that the revenue generated by the additional excise tax be used for improving,**
14 **expanding, equipping, financing, or operating a convention center by The Akron-Summit**
15 **Convention & Visitors Bureau, Inc., for County Council, and declaring an emergency.**

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17 WHEREAS, The Akron-Summit Convention & Visitors Bureau, Inc. ("Visitors Bureau")
18 is a private not-for-profit organization which promotes Akron and Summit County as an ideal
19 location for meetings, conventions and tours and is funded by the City of Akron and Summit
20 County lodging taxes; and

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22 WHEREAS, the Visitors Bureau operates the John S. Knight Center, a convention center
23 the mission of which is "to provide a first-class, affordable facility available to Greater Akron,
24 regional and national clients for the purpose of business, education and entertainment, which will
25 in time create jobs, encourage new business, promote tourism, increase the area's visibility and
26 gain further recognition for Akron and Summit County as a vibrant and dynamic destination for
27 any type of event"; and

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29 WHEREAS, the County of Summit currently levies an excise tax upon each transaction
30 in the County by which lodging is furnished by a vendor to transient guest at a rate of three
31 percent (3%) of the rent for each transaction; and

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33 WHEREAS, Section 5739.09(A)(6) of the Ohio Revised Code provides that a board of
34 county commissioners of a charter county may adopt a resolution approved by a majority of its
35 members increasing the lodging excise tax by no more than an additional one percent (1 %) to be
36 used to pay the costs of improving, expanding, equipping, financing, or operating a convention
37 center by a convention and visitors bureau in the county; and

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39 WHEREAS, County Council previously adopted Amended Ordinance No. 2007-434,
40 which amended Chapter 703 of the Codified Ordinances of the County of Summit, entitled
41 "Lodging Excise Tax," to enact a new Section 703.15 pursuant to Section 5739.09(A)(6), levying
42 an additional excise tax of one percent (1%) on each transaction by which lodging by a vendor is
43 furnished to transient guests in Summit County for a period of ten (10) years, for the period
44 11/1/07 through 10/31/17, and providing that the revenue generated by the additional excise tax
45 be used for improving, expanding, equipping, financing, or operating a convention center by the
46 Visitors Bureau; and

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48 WHEREAS, said additional excise tax will expire on October 31, 2017; and

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4 WHEREAS, the 132nd Ohio General Assembly recently enacted by Am. Sub. H.B. 49,
5 which amends Section 5739.09(A)(6) to provide that a board of county commissioners of a
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7 charter county that has adopted a resolution approved by a majority of its members increasing
8 the lodging excise tax by no more than an additional one percent (1%) may extend said
9 additional one percent (1%) tax for an additional period of time not to exceed ten years by a
10 resolution adopted by a majority of its members; and

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12 WHEREAS, the additional excise tax of one percent (1%) on lodging in hotel rooms in
13 Summit County equates to approximately ninety-two cents (\$0.92) per night based on the
14 average room rate in Summit County of ninety-two dollars and seventy-two cents (\$92.72); and

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16 WHEREAS, the additional excise tax of one percent (1%) generates approximately
17 \$750,000 in additional funds to be used to pay the costs of improving, expanding, equipping,
18 financing, or operating the John S. Knight Center; and

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20 WHEREAS, the additional excise tax of one percent (1%) places the total tax for a guest
21 staying in a hotel room in the City of Akron at 15.25%, which is still less than comparable cities
22 in Ohio (Cleveland: 16.50 %; Cincinnati: 16.50%; Columbus: 17.50%; Toledo: 17.25%);

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24 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
25 that it is necessary and in the best interest of the County of Summit to amend Section 703.15 of
26 the Codified Ordinances to extend the County's additional excise tax of one percent (1%) on
27 each transaction by which lodging by a vendor is furnished to transient guests in Summit County
28 for a period of ten (10) years, for the period beginning November 1, 2017 and ending October
29 31, 2027, and providing that the revenue generated by the additional excise tax be used for
30 improving, expanding, equipping, financing, or operating a convention center by the Visitors
31 Bureau;

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33 NOW, THEREFORE, BE IT ORDAINED by the Council of the County of Summit, State
34 of Ohio, that:

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36 SECTION 1

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38 Section 703.15 of the Codified Ordinances of the County of Summit, entitled "Additional
39 Excise Tax for Improving, Expanding, Equipping, Financing or Operating a Convention Center,"
40 is hereby amended as set forth in Exhibit A, attached to this Ordinance and incorporated herein
41 as if fully restated.

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43 SECTION 2

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45 The Clerk of Council is hereby directed to forward a certified copy of this Ordinance to
46 the Mayor of each municipal corporation and the Board of Township Trustees of each township
47 in the County of Summit, the County Fiscal Officer and the Akron-Summit Convention &
48 Visitors Bureau, Inc.

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2 PAGE THREE

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4 SECTION 3

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6 This Ordinance is hereby declared an emergency in the interest of the health, safety, and
7 welfare of the citizens of the County of Summit and for the further reason that it is necessary to
8 immediately amend Section 703.15 of the Codified Ordinances of the County of Summit to
9 immediately authorize the extension an additional excise tax of one percent (1%) on each
10 transaction by which lodging by a vendor is furnished to transient guests in Summit County for a
11 period of ten (10) years, for the period beginning November 1, 2017 and ending October 31,
12 2027 prior to the expiration of the current additional excise tax on October 31, 2017.

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14 SECTION 4

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16 Provided this Ordinance received the affirmative vote of eight members, it shall take
17 effect immediately upon its adoption and approval by the Executive; otherwise, it shall take
18 effect and be in force at the earliest time provided by law.

19
20 SECTION 5

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22 It is found and determined that all formal actions of this Council concerning and relating
23 to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all
24 deliberations of this Council and of any of its committees that resulted in such formal action,
25 were in meetings open to the public, in compliance with all legal requirements, including Section
26 121.22 of the Ohio Revised Code.

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29 INTRODUCED August 7, 2017

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31 ADOPTED August 21, 2017

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35 CLERK OF COUNCIL

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41 PRESIDENT OF COUNCIL

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43 APPROVED August 22, 2017

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45 EXECUTIVE

46 ENACTED EFFECTIVE August 22, 2017

Voice Vote: 9-0-1 YES: Crawford, Donofrio, Feeman, Hamilton,
Koehler, Prentice, Schmidt, Walters, Wilhite
ABSTAIN: Dickinson
ABSENT: Rodgers