



Jill A. Thompson
Athens County Auditor

INFORMATIONAL MEMORANDUM

TO: Athens County Lodging Vendors
FROM: Jill Thompson, Athens County Auditor
SUBJECT: Lodging tax payments
DATE: March 19, 2021
CC: Athens County Commissioners
Athens County Convention & Visitors Bureau

The Athens County Commissioners established a lodging tax for establishments that provide guest accommodations in Athens County. The Resolution applies to all establishments even those that contain fewer than five rooms. The lodging tax is 3% on lodging transactions. The original resolution was passed on December 3, 1985 and was amended on March 5, 2002.

On May 19, 2015 the Athens County Commissioners amended the Athens County Lodging Tax Resolution to clarify the payment due date and a 10% late fee penalty. Lodging payments are required to be paid each quarter to the Athens County Auditor, and will be due on or before the 22nd of the beginning of the next quarter.

QUARTERLY LODGING TAX	Payment must be RECEIVED in by the County Auditor on or before:
1 st Quarter - January thru March	April 22 nd
2 nd Quarter - April thru June	July 22 nd
3 rd Quarter - July thru September	October 22 nd
4 th Quarter - October thru December	January 22 nd

Remittance Forms and copies of the Resolutions passed by the Athens County Commissioners are available under the "Licensing" tab at: www.athenscountyauditor.org

Checks should be made out to the Athens County Treasurer and mailed to the Athens County Auditor's office at 15 S. Court Street, Athens, Ohio 45701. Additional information is available by calling (740) 592-3223 or email clucas@athensoh.org.