

RESOLUTION NO. 2024-001

**MONTGOMERY COUNTY CONVENTION FACILITIES AUTHORITY BOARD OF
DIRECTORS**

The Board of Directors (the "Board") of the Montgomery County Convention Facilities Authority (the "Authority") met on March 7, 2024, at 3:00 PM by telephonic/electronic means, with the following members present:

Mr. Stevens

Ms. Kenley

Mr. Roediger

Mr. Gruner

Ms. Powell

Mr. Whelley

Mr. Reynolds

Mr. Herbst

Mr. Stevens introduced the following resolution and Mr. Roediger moved its passage:

RESOLUTION NO. 2024-001

**RESOLUTION ADOPTING AN AMENDED AND RESTATED CODE OF REGULATIONS
RELATING TO THE ADMINISTRATION OF THE EXCISE TAX ON LODGING
TRANSACTIONS**

WHEREAS, pursuant to Ohio Revised Code Section 351.021(C)(3), and by Resolution 2020-13, the Authority authorized the levy of an excise tax on transactions by which lodging by a hotel or motel is or is to be furnished to transient guests at a rate not to exceed three percent (3%) on such transactions for the purposes described in Ohio Revised Code Section 351.021(A), namely: "to pay the cost of one or more facilities; to pay principal, interest, and premium on convention facilities authority tax anticipation bonds issued to pay those costs; to pay the operating costs of the authority; to pay operating and maintenance costs of those facilities; and to pay the costs of administering the excise tax"; and

WHEREAS, the Board desires to adopt an Amended and Restated Code of Regulations providing guidance as to the manner in which such excise tax on lodging transactions within the jurisdiction of the Authority shall be assessed, collected, and managed;

NOW, THEREFORE, BE IT RESOLVED by the Board that:

Section 1. Adoption of Amended and Restated Hotel Excise Tax Code of Regulations.

(a) The Board hereby adopts the Amended and Restated Hotel Excise Tax Code of Regulations, in the form attached hereto as **Exhibit A** (as the same may from time to time be amended by the Board, the "Montgomery County CFA Hotel Excise Tax Code of Regulation" or "Code of Regulations"), which amends and restates in full, the Code of Regulations adopted pursuant to Resolution 2020-13.

(b) The Board may from time to time modify the Code of Regulations and adopt such additional or different rules and regulations, and create such forms, applications and the like, as deemed by the Board to be necessary or appropriate for the administration, assessment, collection, and management of the Excise Tax.

Section 2. Effective Date.

This Resolution shall be in full force and effective immediately upon its adoption on April 4,

2024.

Section 3. The Board finds and determines that all formal actions taken relative to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of its committees, if any, which resulted in formal action, were taken in meetings open to the public, in full compliance with applicable legal requirements, including Ohio Revised Code Section 121.22.

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RESOLUTION NO. 2024-001

Ms. Kenley seconded the motion and, after discussion, a roll call vote was taken and the results were:

Voting Aye: Mr. Stevens, Ms. Kenley, Mr. Roediger, Mr. Gruner,
Ms. Powell, Mr. Kelley, Mr. Reynolds, Mr. Herbst

Voting Nay: None

Passed: April 4, 2024

BOARD OF DIRECTORS, MONTGOMERY
COUNTY CONVENTION FACILITIES
AUTHORITY

Attest: Belinda Kenley
Vice Chairperson

Mike Stevens
Chairperson

CERTIFICATE

The undersigned Vice Chairperson of the Board of Directors of the Montgomery County Convention Facilities Authority hereby certifies that the foregoing is a true copy of a Resolution duly adopted by the Board of Directors of said Convention Facilities Authority on April 4, 2024.

Belinda Kenley
Vice Chairperson, Board of Directors
Montgomery County Convention Facilities
Authority

EXHIBIT A

FORM OF MONTGOMERY COUNTY
CONVENTION FACILITIES AUTHORITY HOTEL LODGING EXCISE TAX
CODE OF REGULATIONS

[Attached]

MONTGOMERY COUNTY CONVENTION FACILITIES AUTHORITY HOTEL
LODGING EXCISE TAX
CODE OF REGULATIONS

Sec. 1 Title.

This Code of Regulations shall be known and may be cited and referred to as the “Montgomery County Convention Facilities Authority (Montgomery County CFA) Hotel Lodging Excise Regulations”, or “Hotel Excise Tax Code of Regulations” to the same effect.

Sec. 2 Definitions.

As used in the following Sections of the Montgomery County CFA Hotel Excise Tax Code of Regulations:

(A) “Accommodation” or “Accommodations” shall mean every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, with any number of rooms for accommodation of such guests, including a singular room, whether one or several structures, regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry, and in alignment with Ohio Revised Code 351.01(P), 5739.01(M), and 5739.091, as applicable, or such alternative citations as may from time to time be applicable. In determining the number of rooms, all rooms are included regardless of the number of structures in which the rooms are situated or the number of parcels of land on which the structures are located if the structures are under the same ownership and the structures are not identified in advertisements of the accommodations as distinct establishments. For the purposes of this Resolution, two or more structures are under the same ownership if they are owned by the same person, or if they are owned by two or more persons, the majority of the ownership interests of which are owned by the same person.

(B) “Assessment” means the assessment levied by the Montgomery County CFA pursuant to Sections 6 through 8, inclusive, hereof.

(C) “Authority” means the Montgomery County CFA created pursuant to Ohio Revised Code 351.02.

(D) “Board” means the Board of Directors of the Montgomery County CFA, established pursuant to Ohio Revised Code 351.04.

(E) “Collection Start Date” means March 1, 2021.

(F) “Consumer” means the person, whether or not a guest, who pays or is obligated to pay the rent for the lodging of transient guest(s) in a Hotel.

(G) “Designated Collections Agent” means the Montgomery County CFA or another agency, entity or public official or public office designated from time to time by the Authority as agent for collection of the Tax on behalf of the Montgomery County CFA.

(H) “Direct Bill to Federal Government” means when the Federal Government is directly responsible for payment, including payment made by a government check, centrally billed accounts, or a

government credit card that is paid directly by the Federal Government. As used herein, the Federal Government includes the legislative, judicial, or executive branches, the United States Armed forces, and other Federal department and agencies. Any other Transactions that are not billed directly to the Federal Government are not included in this category. Taxes assessed to entities doing business with the Federal Government is not the same as directly assessing taxes to the Federal Government (see *Alabama v. King & Boozer*, 314 U.S. 1 (1941)), and the Federal Government's immunity from taxes cannot be conferred to entities that are doing business with or on behalf of the Federal Government (see *U.S. v. New Mexico*, 455 U.S. 720 (1982)). Therefore, Transactions that are non-exempt include representatives of a government sub-contractor or personal individual payments that are later reimbursable or otherwise billed to or paid by the Federal Government.

(I) "Hotel" has the same meaning as provided from time to time pursuant to Ohio Revised Code Section 5739.01, or such replacement citation as may from time to time be in effect, which, as of the date of this Code of Regulations, means "every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures, except as otherwise provided in section 5739.091 of the Revised Code."

(J) "Lodging" means one (1) or two (2) or more connecting rooms in which sleeping accommodations are provided for a transient guest(s).

(K) "Person" means individuals, partnerships, corporations, receivers, assignees, trustees in bankruptcy, estates, firms, associations, joint ventures, clubs, societies, and combinations of the foregoing in any form.

(L) "Premises" means a parcel or contiguous parcels of real property upon which a Hotel is operated.

(M) "Rents" means the aggregate value in money or anything paid or delivered, or promised to be paid or delivered for lodging for any Accommodation, without any deduction for the cost of labor, service, property used, interest discounts paid or allowed after the price is paid or agreed to be paid, or any other expense. "Rent" also includes the aggregate value in money or anything paid or delivered, or promised to be paid or delivered relating to the occupancy of an Accommodation, such as extra or incorporated charges for pets, smoking rooms, parking, or shuttle service, early check-in, or late check-out. "Rent" does not include: (1) amounts refunded for lodging not used when the full rent and tax are refunded by cash or credit; (2) cash contracted to be furnished; or (3) cancellation fees; unincorporated charges, such as food and beverage, internet, gift shop, and concessions.

(N) "Tax" means, unless otherwise specified, the tax levied and imposed hereby.

(O) "Transaction" means the charge by an Accommodation for each occupancy by a Transient Guests of a room or suite of rooms used in an Accommodation as a single unit for any period of twenty-four (24) hours or less. Transaction does not include charges for rooms used solely for the purpose of a meeting, event or seminar.

(P) "Transient Guests(s)" means person(s) occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

(Q) "Vendor" means a person who is the owner or operator of an Accommodation and who furnishes the lodging to Transient Guests and includes the agents and employees of such person who perform the functions of the Vendor on Vendor's behalf. "Vendor" also includes the owner, lessee,

mortgagor in possession, of the real estate upon whose premises the Vendor operates or has operated an Accommodation, whether the Vendor is or becomes a non-resident of Ohio or conceals the whereabouts or property of the Vendor.

Sec. 3 Levy of Tax; when collectable; exemptions; presumption.

(A) By Resolution 2020-13, adopted by the Authority on December 3, 2020, the Authority levied and imposed upon each Transaction in Montgomery County by which lodging is or is to be furnished by a Vendor to a Transient guest or guests, an excise tax at the rate of three (3%) percent of the Rent for each such Transaction.

(B) Pursuant to the Resolution, the collection of the Tax will commence on the Collection Start Date.

(C) The Tax shall apply and shall be collectible by the Vendor from the Consumer at the time the lodging is furnished even in cases where the price for the Transaction is paid in advance by the Consumer.

(D) For the purpose of the proper administration of the Tax, and to prevent evasion, it is presumed that all Rents for Hotel rooms in the County are subject to the Tax until the contrary is established.

(E) The Tax is not a part of the Rent and shall be separately stated as such on every rent invoice, bill, statement or other written charge therefore.

(F) The Authority may from time to time modify the regulations set out herein, and adopt such additional or different rules and regulations, and create such forms, applications and the like, as deemed by the Board to be necessary or appropriate for the administration, assessment, collection, and management of the Tax.

(G) Exempt Transactions. Employees of the Federal Government who are travelling on official business are exempt from this Tax when the Federal Government is directly responsible for payment pursuant to a Direct Bill to Federal Government Transaction.

Sec. 4 Liabilities of Vendor and Consumer; certificate of exemption.

(A) The Tax is imposed upon and shall be paid by the Consumer to the Vendor as trustee solely for the benefit of Montgomery County CFA, and each Vendor as such trustee shall collect from the Consumer the full and exact amount of the Tax payable on each taxable transaction in the manner and at the times provided as follows:

(1) If the price is, at or prior to the Transaction, paid in cash, check, draft or money order by the Consumer to the Vendor, the Vendor shall collect the Tax with and at the same time as the price.

(2) If the price is otherwise paid or to be paid, the Vendor shall, at or prior to the furnishing of lodgings, charge the Tax to the account of the Consumer, which amount shall be collected by the Vendor from the Consumer in addition to the price.

(B) Each such transaction shall be reported on, and the amount of the Tax applicable thereto

shall be remitted with, the return for the period in which the transaction occurs and the amount of the Tax shall become a legal charge in favor of the Vendor and against the Consumer.

(C) To the extent the Vendor fails to collect the Tax from the Consumer upon each taxable transaction or, having collected the Tax, fails to return and remit the same when due, the Tax is hereby imposed and levied upon the Vendor. This paragraph does not affect any duty of a Vendor nor the liability of any Consumer to pay the Tax, both as imposed upon each hereunder; but any payment of Tax by the Vendor or the Consumer reduces the liability of the other to Montgomery County CFA to the extent of the payment.

(D) When exemptions are claimed by the Vendor on the Tax return, Vendor is required to produce proof that the exemption qualifies for exemption from the Tax in a form as established by Montgomery County CFA. The exemption form must be filed with the Tax return.

Sec. 5 Return; when due; remission of penalties; procedure thereon; failure to file; Form.

(A) On or before the last day of each month commencing on the Collection Start Date, the Vendor shall make and file a full and complete return with the Montgomery County CFA or its designated agent, for the preceding calendar month as required on the form prescribed, showing all the information required thereon, including the amount of Tax required to be collected from the Consumer and the amount of Tax due from the Vendor to the Montgomery County CFA.

(B) Upon application of the Vendor, in writing and for good cause shown, Montgomery County CFA may extend the time for making and filing returns and may remit any part of the penalties which may be due hereunder. The Montgomery County CFA shall establish a date certain for the extension of time to file.

(C) Such return shall be submitted to the Designated Collection Agent together with the payment of the amount of Tax shown to be due thereon plus penalty and interest.

(D) Upon receiving the same, the Designated Collection Agent shall promptly stamp or otherwise indicate in writing the date received and the amount of payment received.

(E) Any Vendor who fails to file a complete return as required hereby shall, for each day it so fails, forfeit and pay to the Montgomery County CFA the sum of five dollars (\$5.00) as a penalty for failure to file a return, and such penalty may be collected by Assessment in the manner provided herein. Such penalty shall be in addition to any other penalties assessed by the Montgomery County CFA as permitted by this Hotel Excise Tax Code of Regulations.

(F) The form of the return shall be prescribed by the Montgomery County CFA.

Sec. 6 Assessment; Liabilities of Vendor and Consumer.

(A) The Montgomery County CFA may levy an Assessment against any Vendor or Consumer who fails to comply with the Resolution and these Regulations.

(B) If any Vendor collects the Tax and fails to remit the same to the Montgomery County CFA as provided herein, such Vendor shall be personally liable for any amount collected which such Vendor failed to remit; or if the Tax on any transaction subject thereto, such Vendor or Consumer shall be personally

liable for the same, and in the first case, or the Vendor or Consumer in the second case, as the facts may require, based upon any information in such Vendor's or Consumer's possession.

(C) An Assessment against a Vendor shall not discharge the Consumer's liability to reimburse the Vendor for the Tax if the latter has not paid the Tax.

(D) An Assessment issued against either the Vendor or the Consumer shall not be considered an election of remedies nor a bar to an Assessment against the other for the Tax applicable to the same Transaction; provided, that no Assessment shall be issued against any person for the Tax due on a particular transaction if the Tax has been paid by another.

Sec. 7 Maintenance and inspection of records; Assessments.

(A) The burden of proof rests upon each Vendor to show what part, if any, of its gross receipts from hotel room Rents are not taxable, and for such purpose each Vendor shall maintain and keep complete and accurate records of Rents, together with a record of the Tax collected thereon, which shall include:

(1) Primary records such as all guest or rent registers, rent invoices, statements or bill, rent payments and/or refunds thereon, room rate sheets or cards of prices per day of each room as required by ORC Section 3731.16, receipts of income tax returns, Ohio sales tax returns and tax returns to local subdivisions having a hotel lodging excise tax identical or substantially similar to the Tax imposed hereby, as filed by the Vendor, exemption certificates, tax payment receipts, cash register tapes and all other pertinent documents; and

(2) Secondary records such as bank deposits receipts and day books, journals, or any other records in which accumulated data by the Vendor, which must be supported by complete detailed records from which such data was accumulated.

(B) Guest or rent invoices, statements or bills and cash register tapes for taxable Rents must have the total taxable rent and the Tax charged and/or collected separately stated thereon, which amounts are to be accumulated and recorded in a secondary record.

(C) Rent invoices, statements or bills must also clearly show the length of stay, in terms of consecutive days, for each guest.

(D) All such records must be preserved for a period of four (4) years unless the Montgomery County CFA consents, in writing, to their destruction within that period, or by order requires that they be kept for a longer period; provided, however, that any such records need no longer be preserved after an Assessment for additional tax has been made and paid, with all penalties and interest thereon, for the period involved in such Assessment, but a copy of such paid Assessment shall be maintained for four (4) years following the period included in such Assessment.

(E) All such records and documents shall be open during regular business hours to inspection of the Montgomery County CFA or its agent who shall review, investigate, examine and audit any of such records of any Vendor from time to time to determine if the proper Tax has been returned and remitted. In connection with such investigation, Montgomery County CFA or its agent may interview the Vendor, their agents and employees and take written statements therefrom under oath pursuant to the power conferred upon the Authority by ORC Section 351.021(c)(3). If the investigation of such complete records reveals that any Tax or additional Tax is due, the Montgomery County CFA shall make an Assessment of such Tax

or additional Tax in the manner provided in paragraph (G) hereof, infra, provided that if the Montgomery County CFA is satisfied that the failure to return said Tax or additional Tax when due was caused by unintentional or immaterial error, mistake or omission, it shall not impose the penalty.

(F) If any Vendor fails to maintain complete primary sales records, accurately reflecting the total Rents subject to the Tax and of the Tax due thereon, or which may be utilized in verifying the accuracy of the figures reflected in such Vendor's secondary records and/or reported on such Vendors tax returns filed hereunder, the Montgomery County CFA will use one of the following methods for such verification:

(1) Determine the total amount of all Rents, less rental refunds when the full Tax has also been refunded either in information in Vendor's possession.

(2) Determine taxable and non-taxable Rents, or the ratio of taxable Rents to total Rents, or both, as the facts may require, based upon any information in Vendor's possession.

The above described determinations may be based upon a sampling or test checks of the Vendor's business activity for a representative period, or other information relating to the rental of rooms made by such Vendor. The Montgomery County CFA may make the same determination where the facts in its possession reasonably lead it to believe that the amount of Tax required to be collected is or should be greater than the amount remitted by the Vendor.

(G) If any Vendor:

(1) Fails to maintain complete records, as required hereby; or

(2) Fails or refuses to permit the Montgomery County CFA or its agent to inspect any records; or

(3) Refuses to permit the Montgomery County CFA or its agent to sample or test check the Vendor's business activity; or

(4) Having filed a return or returns, misrepresents or fails to disclose, any material fact or figure thereon; or

(5) Having collected the Tax, fails to remit the same when due; or

(6) Fails to remit the correct amount of Tax or interest thereon when due; or

(7) Fails to file a full and complete return when due: the Montgomery County CFA shall determine the proper amount of Tax by any of the means set forth herein above; the Tax as so determined will be deemed to be the Tax collected by such Vendor during the entire period of time under review; and the Montgomery County CFA shall make an Assessment of such amount of Tax based upon such determination, less the Tax paid during such period, if any, plus: (a) interest thereon at the rate of six (6%) percent per annum, computed from the time the amounts of Tax assessed should have been paid; (b) a penalty of fifteen (15%) percent of the amount of the Assessment of Tax; and (c) a penalty of \$5.00 (five dollars) per day for failure to file a return, if applicable. A complete return includes the fully completed lodging tax return, any moneys owed, and documentation if tax exemptions are claimed.

(H) The calculation of days shall begin on the first full day after the day the full and complete return was due, through the day of the Assessment date. For example, if the Tax return was due on January 31, the first day of assessment will begin on February 1.

(I) No Assessment, however, shall be made or issued against a Vendor or Consumer for any Tax more than four (4) years after the return day for the period in which the taxable transaction giving rise to the assessment of the Tax occurred, or after the return for said period was filed, whichever is later.

(J) All returns, documents and payments submitted by each Vendor, all records and other documents examined and all information or knowledge of any Vendor's business obtained by the Montgomery County CFA or its agent, shall be treated as confidential by the Montgomery County CFA and shall not be released by it except upon order of a court of competent jurisdiction or to a duly authorized officer or agent of the Federal government, the State of Ohio or any municipal corporation or township in Montgomery County which levies a tax pursuant to ORC Section 5739.024(B) or ORC Chapter 351.

Sec. 8 Procedure following Assessment; Appeals.

(A) Each Assessment shall be in writing stating clearly the reasons and basis therefore, upon forms adopted by the Montgomery County CFA.

(B) In each case of an Assessment, the Montgomery County CFA shall give to the assessee written notice thereof to be served personally or by certified mail, return receipt requested, along with a copy of the written Assessment.

(C) Unless the assessee, within thirty (30) days after service thereof, files with Montgomery County CFA a petition of reassessment in writing addressed to the Authority and submitted by the assessee or assessee's duly authorized agent having knowledge of the facts, and setting forth with particularity the items of the Assessment objected to, together with the reasons for such objection, the Assessment shall become final and the amount thereof shall be deemed a debt due and payable to the Montgomery County CFA, whereupon the Montgomery County CFA shall cause to be filed a civil action in the name of the Authority for judgment in the amount of the Assessment, including penalties, fines and interest added thereto under the provisions hereof.

(D) When a petition for reassessment is timely filed, the Montgomery County CFA shall assign an officer to represent the Montgomery County CFA and establish a time and place for hearing the same and shall notify the petitioner thereof by certified mail. Notice of the decision of the Authority upon the petition after hearing shall be served upon the petitioner by certified mail and deposited in the United States mail on the date of the entry of the decision.

(E) If aggrieved by the decision of Montgomery County CFA, the petitioner may appeal to the Montgomery County Court of Common Pleas pursuant to ORC Section 2506.01.

(F) When the merits of the Assessment or any part thereof is finally adjudicated, Montgomery County CFA shall proceed to collect the same as in paragraph (C) hereof upon the failure of a petition for reassessment.

(G) All monies collected upon assessments including penalties and interest thereon shall, when received by the Authority, be considered as revenue arising from the Tax.

Sec. 9 Liability of officers and agents.

If any person, other than an individual, required to file returns and to remit the Tax, fails for any reason to make such filing or payment, its officers, partners or managing agents, or employees having

control or supervision of, or charged with the responsibility of, filing returns and making payments of Tax, shall be personally liable for such failure. The dissolution of such entity shall not discharge its liability for a failure to file returns or remit the Tax due prior to such dissolution. Such liability may be collected by Assessment in the manner provided in these Regulations.

Sec. 10 Sale or dissolution of entire business; successor liable for taxes and penalties due.

If a Vendor liable for the Tax sells Vendor's business or quits Vendor's business, the taxes, interest and penalties imposed hereby on taxable Rents made prior to that time shall become due and payable immediately, and such person shall make a final return within fifteen (15) days after the date of selling or discontinuing operation of the business. If the Vendor's business is sold, its successor shall withhold a sufficient amount of the purchase money to cover the amount of such taxes, interest, fines and penalties due and unpaid until the former owner produces a receipt from Montgomery County CFA showing that the taxes, interest, fines and penalties have been paid indicating that no taxes are due. If the purchaser of the business fails to withhold purchase money, such purchaser shall be personally liable for the payment of the taxes, interest, fines and penalties accrued and unpaid during the operation of the business by the former owner.

Sec. 11 Refund of Taxes.

A written claim for refund of Taxes erroneously paid (or paid on an erroneous Assessment where the Vendor has not been reimbursed by the Consumer) shall be filed in writing with the Authority by a Vendor within ninety (90) calendar days from the date the claimant ascertains that the payment was erroneous made, but no later than four (4) years from the date the payment was originally made. The Montgomery County CFA may request any additional documentation from the Vendor that supports the Vendor's claim.

Such claim must show that the Tax was remitted to the Authority and that if it was collected from a Consumer, the Vendor has reimbursed the Consumer.

Montgomery County CFA shall promptly determine the amount of the refund due and whether an unpaid liability for Tax against the claimant for the payment of Tax currently exists, in which case, such refund, if allowed, or to the extent allowed, shall be applied against such current liability to the full extent of the latter. Montgomery County CFA shall pay such amount from any monies to the credit of the appropriate hotel lodging excise tax account of the Vendor.

If, however, the Authority's decision on a claim for refund is to award less than the full amount claimed, its decision shall be treated in the same manner as an Assessment under Section 8 hereof and the aggrieved claimant and the Authority shall have all the rights, remedies and duties as set forth in said Section 8 as upon an Assessment; but the Authority shall withhold its certification until the merits of the claim have been finally adjudicated.

Sec. 12 Reasons for Exemptions and Examples.

There are three (3) allowable exemptions from the lodging tax:

1. The Accommodation is occupied for thirty (30) or more consecutive days by the same guest;
2. The Accommodation is used solely for a meeting, event or seminar; and
3. The Accommodation is billed directly to the federal government.

The following examples are published to illustrate, for the benefit of the public, the

application of the Tax in the specific situations:

(A) If a person engages or reserves, and pays for, Accommodation(s) for thirty (30) consecutive days or more for specified guest(s), the Tax does not apply notwithstanding that such guest(s) may, in fact, occupy the room(s) for less than thirty (30) consecutive days, such guest(s) having the right to occupy said room(s) for the longer period. On the thirtieth (30th) consecutive day, the lodging tax does not apply beginning with day one (1) through the thirtieth (30th) consecutive day and the additional consecutive days thereafter.

(B) If in example A the room(s) are vacated in less than thirty (30) days, the Tax applies.

(C) If a person engages or reserves Hotel room(s) for less than thirty (30) days for specified guest(s) and during or at the end of the engagement or reservation period extends the engagement of room(s), whether the same or different room(s), for thirty (30) days or more, without interruption of occupancy or the right to occupancy, the Tax does not apply.

(D) If a person engages or reserves Hotel room(s) for more than thirty (30) consecutive days for guest(s) who nevertheless, may not, in fact, have the right to occupy the room(s) for thirty (30) or more consecutive days, the Tax applies.

(E) If a guest occupies one room for less than thirty (30) days both for lodging and business purposes, the Tax applies.

(F) If, in example E, such a guest occupies a suite of two (2) or more connecting rooms, the Tax applies to the suite or all of the connecting rooms unless each connecting room, or separate room comprising the suite, is regularly assigned a rate for lodging and rented for separate lodging, in which case the Tax applies only to the rent for the rooms so occupied for lodging, not to those occupied for other purposes.

(G) Corporations and/or businesses paying for a room that may be used by multiple guests with a total of 30 consecutive days or more, are exempt from the Tax. This applies to the same room only and not multiple rooms that might be combined to equal thirty (30) or more consecutive days.

(H) If lodging is provided without any compensation therefore and for whatever reason and without any compensating charge whatsoever in the regular rates of all other lodgings in the Hotel, the Tax does not apply to such complementary lodging.

(I) Vouchers contained in voucher books, thrift books and coupon books, which entitle the purchaser of the books to trade at different retail establishments shall be treated as money when applied to pay for lodging and the Tax shall attach to all Rents paid by the use of such vouchers, using as a Tax basis the money value of the coupon or voucher.

(J) If lodgings are rented one (1) or more times in any twenty-four hour period to different guest(s) or Consumer(s), the Tax applies to each rental.

Sec. 13 Address of Record.

The official address of record for written communications and notices shall be the physical address of the Accommodation as recognized by the United States Postal Service.

Sec. 14 Capability of Vendor's equipment; Annual Reports

(A) Vendors shall maintain the accounting capability to separately charge and designate each separate tax imposed by a taxing entity, so that the Montgomery County CFA Tax may be stated and set apart for reporting purposes.

(B) Before publishing their annual fiscal year report, Montgomery County CFA shall reconcile the allocation for the previous fiscal year of all actual costs of administration of the Tax by the Authority, all receipts from the collection and assessment of the Tax and all refunds of the Tax, with the actual distribution of the proceeds thereof as provided herein.