

Excise Lodging Tax FAQ

For use by Short-Term Rental Vendors

The Columbus Division of Income Tax administers the 5.1% lodging excise tax collected on short-term rental lodging. Online filing is now available through CRISP at crisp.columbus.gov. Resources and further information can be found on the Division's website at www.columbus.gov/IncomeTaxDivision/.

General Questions

What is this tax?

Effective March 1, 2019, the City of Columbus levies a 5.1% lodging excise tax on lodging provided to short-term rental guests.

What is the legal authority for this tax?

C.C.C. chapter 371 is the legal authority for this tax.

Who pays the tax?

The short-term rental guest is financially responsible for the full and exact amount of the tax on each taxable lodging transaction. However, it is the responsibility of the short-term rental host or the host platform to collect and remit the tax.

What does the tax pay for?

0.5% of the revenues collected are retained by the City of Columbus in order to support the City's collection of the tax. After removing the 0.5% administrative fee, the 5.1% tax pays for:

- 2.39% - Columbus Convention and Visitor's Bureau
- 1.68% - Cultural Services and Community Enrichment
- 0.60% - Emergency Human Services Fund of the City
- 0.43% - Affordable Housing Trust

I use a platform that collects the tax. Do I need to file a return?

If your platform collects and remits the tax to the Columbus Income Tax Division, you do not need to file a return. If your platform does not collect and remit the tax to the Columbus Income Tax Division, you are responsible for filing a return.

How do I obtain a Letter of Good Standing?

Letters of Good Standing can be requested by accessing CRISP, our online tax system. crisp.columbus.gov.

What if I have additional questions?

Please contact our office at 614-645-7370.

Account Setup Questions

How do I set up my account?

Income Tax accounts and Excise Tax accounts can be created by using CRISP (crisp.columbus.gov).

Do I need to create a new Income tax account if I have an existing account with the city?

You will need to have an account on CRISP (crisp.columbus.gov). Your income tax account will need to be reviewed and in good standing in order to receive a Letter of Good Standing from the Income Tax Division for the purposes of getting a short-term rental license.

Why do I need to create a tax account in addition to an excise tax account?

Although hosts collect and remit the 5.1% lodging excise tax, the income the host earns from their short-term rental is also subject to the 2.5% City income tax.

Filing Questions

When do I file?

The tax is due on the 20th of each month for the month preceding. For example, a short-term rental host would file taxes collected in the month of March by the 20th of April.

Can I file and pay online?

Online filing is now available for lodging excise tax vendors through CRISP at crisp.columbus.gov.

Should the tax be charged on the total transaction (including service, cleaning, extra guest fees, etc.) or just the lodging price?

The tax should be charged on the total transaction paid by the guest.

R-1 has an Account ID field. What goes in this field?

The host will receive an Account ID once they have created their account.

What are exempt receipts?

The following lodging transactions are exempt from the tax:

1. Lodging for permanent guests (guests who stay longer than 30 days)
2. Lodging for government entities only if the charges are billed to and paid directly by the government entity.
3. Lodging arranged by a charitable organization for transient indigent individuals.

Please see the "Exemption Guidelines" portion of our website for more information.

What if I didn't have any guests this month?

Short-term rental hosts must file monthly, even if no lodging was provided.

What are the penalties for filing late?

Returns submitted after the due date are subject to a 10% penalty as well as 1% daily interest compounded on the total penalty.

Do I need to keep records?

Yes. Each vendor must keep records of lodging provided and tax collected for a period of four years in accordance with C.C.C. 371.05.