

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. All forms, resources, and further information can be found on the Division's website at www.columbustax.net.

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.

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?

The 5.1% tax pays for:

- 0.50% - Administrative fee
- 2.16% - Columbus Convention and Visitor's Bureau
- 1.51% - Cultural Services and Community Enrichment
- 0.54% - Emergency Human Services Fund of the City
- 0.39% - Affordable Housing Trust

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.

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.

What do I need to bring with me when I get a Letter of Good Standing?

Hosts will need to bring a copy of their 2018 federal income tax return to get a Letter of Good Standing. We will review your account to make sure you do not have a liability with the City of Columbus. If you need to set up an account, please see Account Setup Questions below.

What if I have additional questions?

Please contact our office at 614-645-7370 or stop in and see us at 77 N. Front St.

Account Setup Questions

How do I set up my account?

Hosts can call the Columbus Income Tax Division at 614-724-0440 to set up their accounts. Alternatively, hosts can:

- Complete form H-2 (New Account Questionnaire), and
- Complete form IT-47 (New Account Setup)

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Do I need to submit an IT-47 if I already have a personal income tax account?

No, but 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

Can I file and pay online?

Online filing is now available for lodging excise tax vendors through [Payment Portal](#). Hosts must create an Excise Tax account by calling our office or using IT-47 and H-2 before they can file and pay online. A User Guide is available on our website to help hosts create their account and file the form.

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 a Vendor Number field. What goes in this field?

The host will receive a vendor number 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 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 CCC 371.05.