



Ohio Administrative Code

Rule 5703-9-64 Sleeping Accommodations and Transient Guests.

Effective: December 12, 2024

(A) For the purposes of divisions (M) and (N) of section 5739.01 of the Revised Code, a "sleeping accommodation" is an individual room set aside for purposes of sleeping. A cabin, house, or any other stand-alone structure can be a sleeping accommodation if it is rented in its entirety. Five or more such structures will be treated as a "hotel" for the purposes of division (M). If rooms within such structures are occupied and rented separately, each room will be considered an individual "sleeping accommodation."

(B) For the purposes of divisions (B)(2) and (N) of section 5739.01 of the Revised Code, "transient guests" are any individual customers or entities that rent a sleeping accommodation for less than thirty consecutive days. A transient guest can include a corporation or other entity that rents blocks of rooms in its own name for use by its employees or designated guests.

If a transient guest rents a room or block of rooms for more than thirty consecutive days, those rentals are not subject to the tax in division (B)(2) of section 5739.01 of the Revised Code if the rooms are actually and continuously occupied for that time, or the rooms have been purchased and there is a right to continuously occupy the rooms for that time.
