



Admissions Tax

Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment such as movies, theme parks and professional sporting events. The tax is generally charged as a percent of the cost of entrance, though one municipality charges a nominal flat rate per ticket. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

According to surveys completed by local governments, in calendar year 2013, the latest year for which survey responses are available, admissions tax revenues totaled \$26.3 million.

Table 1	
Revenue to Municipal Corporations from Admissions Tax CY 2009-2013 (dollars in millions)	
Calendar Year	Total
2009	\$22.2
2010	\$22.7
2011	\$24.2
2012	\$22.9
2013	\$26.3

Source: Surveys received from local governments; data compiled by Department of Taxation.

Taxpayer

(Ohio Revised Code 715.013)

The tax applies to operators of movie theaters, theme parks, professional sporting events and other activities for which there is an admissions charge.

Tax Base

(R.C. 715.013)

The base of the tax varies from community to community, but may include admissions to theaters, sporting events, and other places of amusement, as well as country club dues. State and local sales taxes generally do not apply to admissions.

Rates

Admissions tax rates vary among municipalities. In 2013, the most recent year for which data is available, a total of 63 municipalities levied an admissions tax. The

majority of municipalities had rates of either 3.0 percent (43) or 5.0 percent (12). Seven municipalities had other rates that ranged from 1.5 percent to 8.0 percent and the remaining municipality charged a flat rate per ticket.

Disposition of Revenue

All revenue is kept by the municipality. Cleveland, with the highest tax rate of 8.0 percent, collected revenues of about \$14.4 million, or 55 percent of statewide collections from admissions taxes. Collections from three municipalities - Cleveland, Cincinnati, and Sandusky - accounted for 83 percent of statewide collections. (See **Table 2** in this section.)

Payment Dates, Special Provisions/ Credits

For information on filing and payment of admissions taxes, as well as information on any special provisions or credits that may apply, contact the city or village in which an activity subject to the taxes is located.

Responsibility for Administration

Responsibility for administering admissions taxes is determined by the legislative authority of the municipality imposing the tax.

Ohio Revised Code Citations

R.C. 715.013.

History of Major Changes

1998	General Assembly enacts Ohio Revised Code section 715.013, which explicitly permits municipalities to levy taxes on admissions; though some municipalities had been taxing admissions for decades.
------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Table 2			
Ten Municipalities with Highest Revenues from Admissions Tax, Calendar Year 2013			
Municipality (County)	Tax Rate	Collections	Percentage of Total
Cleveland (Cuyahoga)	8.0%	\$14,352,881	54.5%
Cincinnati (Hamilton)	3.0%	4,666,490	17.7%
Sandusky (Erie)	3.0%	2,858,730	10.9%
Valley View (Cuyahoga)	5.0%	444,210	1.7%
Cuyahoga Falls (Summit)	3.0%	361,258	1.4%
Beachwood (Cuyahoga)	3.0%	358,871	1.4%
Aurora (Portage)	5.0%	317,375	1.2%
Pepper Pike (Cuyahoga)	3.0%	258,819	1.0%
Willoughby (Lake)	3.0%	244,129	0.9%
Springdale (Hamilton)	3.0%	219,864	0.8%
Remaining 53 all with collections of under \$200,000*	various rates	2,246,298	8.5%
Total Collections		\$26,328,924	

Source: Surveys received from local governments; data compiled by Department of Taxation.
 * Seventeen jurisdictions with an admissions tax reported no revenue for 2013. Eleven jurisdictions did not report data for 2013, so the most current data available was used as a proxy.