



*Tax Analysis Division*  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

**TABLES S-5**  
**No. 48 (2012)**  
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**ADMISSIONS TAX:**

**Amounts Collected by Municipal Corporations, Calendar Year 2010**

Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment. The tax is generally charged as a percent of the cost of entrance to entertainment events such as movies, theme parks, and professional sports, as well as on country club dues. There are some exceptions however: the City of Middletown (Butler County) charges \$0.25 per ticket/person to local events; the City of Garfield Heights (Cuyahoga County) charges \$40 per amusement device per month; the Village of Burton (Geauga County) charges at either \$0.25 or \$0.16 per ticket/person to local events, depending on the event; and the City of Mount Vernon (Knox County) charges \$25 per amusement device per month; and the Village of McConnellsville (Morrow County) charges \$10.00 per amusement device per month. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

There were seven municipalities that did not submit calendar year 2010 data. Using prior year's collections, it is estimated that admission tax collections totaled \$22.7 million in calendar year 2010; up 2.5 percent from calendar year 2009. A total of 66 municipalities (50 cities and 16 villages) levied the tax.

There were seventeen municipalities that reported no admissions tax revenue for calendar year 2010. For those jurisdictions that did collect revenues, admissions tax collections ranged from \$125 in the Village of Struthers (Mahoning County) to approximately \$11.7 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 1.50 percent to 8.00 percent. Approximately 68.2 percent of the admissions taxes reported were at a 3.0 percent tax rate.

**ADMISSIONS TAX**  
AMOUNTS COLLECTED BY MUNICIPAL CORPORATIONS, CALENDAR YEAR 2010

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$22,734,374	
Butler	(c) Middletown	\$0 NR	\$0.25
Clermont	(c) Milford	\$144,330	3.0%
Cuyahoga	(c) Beachwood	\$319,851	3.0%
Cuyahoga	(c) Bedford	\$1,231	3.0%
Cuyahoga	(c) Berea	\$28,275	3.0%
Cuyahoga	(c) Brook Park	\$151,936	3.0%
Cuyahoga	(c) Brooklyn	\$51,432	3.0%
Cuyahoga	(c) Cleveland	\$11,724,290	8.0%
Cuyahoga	(c) Cleveland Heights	\$136,396	3.0%
Cuyahoga	(c) East Cleveland	\$0	3.0%
Cuyahoga	(c) Euclid	\$41,412	5.0%
Cuyahoga	(c) Garfield Heights	\$18,354	\$40.00
Cuyahoga	(c) Highland Heights	\$25,871	3.0%
Cuyahoga	(c) Independence	\$15,273	3.0%
Cuyahoga	(c) Lyndhurst	\$72,848	3.0%
Cuyahoga	(c) Maple Heights	\$0	3.0%
Cuyahoga	(c) Mayfield Heights	\$75,084	5.0%
Cuyahoga	(c) Middleburg Heights	\$65,960	3.0%
Cuyahoga	(c) North Olmsted	\$0	3.0%
Cuyahoga	(c) Parma	\$49,353	5.0%
Cuyahoga	(c) Parma Heights	\$0	3.0%
Cuyahoga	(c) Pepper Pike	\$294,900	3.0%
Cuyahoga	(c) Richmond Heights	\$66,164	3.0%
Cuyahoga	(c) Rocky River	\$33,855	3.0%
Cuyahoga	(c) Shaker Heights	\$52,811	3.0%
Cuyahoga	(c) Solon	\$85,962	3.0%
Cuyahoga	(c) University Heights	\$0 NR	3.0%
Cuyahoga	(c) Warrensville Heights	\$0	3.0%
Cuyahoga	(c) Westlake	\$192,875	3.0%
Cuyahoga	(d) Mayfield	\$41,236	3.0%
Cuyahoga	(d) Moreland Hills	\$67,737	3.0%
Cuyahoga	(d) Newburgh Heights	\$0 NR	5.0%

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Cuyahoga	(d) North Randall	\$0 NR	6.0%
Cuyahoga	(d) Oakwood	\$0	3.0%
Cuyahoga	(d) Orange	\$92,951	3.0%
Cuyahoga	(d) Valley View	\$375,164	5.0%
Cuyahoga	(d) Walton Hills	\$10,378	3.0%
Erie	(c) Sandusky	\$2,670,757	3.0%
Franklin	(c) Reynoldsburg	\$0	3.0%
Franklin	(d) Obetz	\$1,933	2.5%
Geauga	(d) Burton	\$12,892 NR	.25/\$0.16
Hamilton	(c) Cincinnati	\$4,174,151	3.0%
Hamilton	(c) Norwood	\$12,761	2.0%
Hamilton	(c) Springdale	\$196,179	3.0%
Hamilton	(d) Lincoln Heights	\$0	3.0%
Hamilton	(d) Lockland	\$0	3.0%
Hamilton	(d) Woodlawn	\$0 NR	1.5%
Knox	(c) Mount Vernon	\$2,765	\$25.00
Lake	(c) Eastlake	\$2,981	3.0%
Lake	(c) Mentor	\$139,792	3.0%
Lake	(c) Wickliffe	\$67,420	3.0%
Lake	(c) Willoughby	\$255,870	3.0%
Lake	(c) Willoughby Hills	\$44,501	6.0%
Mahoning	(c) Canfield	\$0	3.0%
Mahoning	(c) Struthers	\$125	3.0%
Mahoning	(c) Youngstown	\$239,907	5.5%
Miami	(c) Troy	\$4,202	3.0%
Morrow	(d) McConnellsville	\$272	\$10.00
Muskingum	(c) Zanesville	\$1,728	3.0%
Portage	(c) Aurora	\$285,133	5.0%
Summit	(c) Cuyahoga Falls	\$247,603	3.0%
Summit	(c) Macedonia	\$129,461 NR	3.0%
Summit	(c) Twinsburg	\$0	5.0%
Summit	(d) Boston Heights	\$2,654	3.0%
Summit	(d) Northfield	\$5,360	5.0%
Wood	(c) Rossford	\$0	5.0%

(1) c = city, d = village

(2) These jurisdictions have an admissions tax, but there was no revenue produced.

(3) The City of Middletown charges \$0.25 per ticket; the City of Garfield Heights charges \$40 per amusement device per month; the Village of Burton charges at either \$0.25 or \$0.16 per admission, depending on the event; and the City of Mount Vernon charges \$25 per amusement device per month; Village of McConnellsville charges \$10.00 per amusement device per month.

NR: Calendar year 2010 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.