



Department of Taxation

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TABLES S-5
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ADMISSIONS TAX:

Amounts Collected by Municipal Corporations, Calendar Year 2013

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. The one exception is the City of Middletown (Butler County); the municipality charges \$0.25 per ticket/person to local events. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

There were eleven municipalities that had submitted data previously, but did not submit calendar year 2013 data. Therefore, the most recent collections data are utilized as an estimate for these municipalities.

It is estimated that admission tax collections totaled \$26.3 million in calendar year 2013; up 15.1 percent from calendar year 2012. A total of 63 municipalities levied the tax.

There were seventeen municipalities that reported no admissions tax revenue for calendar year 2013. For those jurisdictions that did collect revenues, admissions tax collections ranged from \$217 in the Village of Struthers (Mahoning County; 2012 data) to approximately \$14.4 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 1.50 percent to 8.00 percent. Approximately 68 percent of the admissions taxes reported were at a 3.0 percent tax rate.

The data presented in the table were compiled from a survey of local governments conducted by the Ohio Department of Taxation.

ADMISSIONS TAX
 AMOUNTS COLLECTED BY MUNICIPAL CORPORATIONS
 CALENDAR YEAR 2013

<u>County</u>		<u>Municipality</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total			\$ 26,328,924	
Butler	(1)	Middletown	\$ -	\$0.25 per ticket
Butler		Monroe	\$ 43,387	5.0%
Clermont		Milford	\$ 134,650	NR 3.0%
Cuyahoga		Beachwood	\$ 358,871	3.0%
Cuyahoga		Bedford	\$ 1,357	3.0%
Cuyahoga		Berea	\$ 15,231	3.0%
Cuyahoga		Brook Park	\$ 186,912	3.0%
Cuyahoga		Brooklyn	\$ 50,868	3.0%
Cuyahoga		Cleveland	\$ 14,352,881	8.0%
Cuyahoga		Cleveland Heights	\$ 89,551	3.0%
Cuyahoga	(1)	East Cleveland	\$ -	3.0%
Cuyahoga		Euclid	\$ 338	NR 5.0%
Cuyahoga	(1)	Garfield Heights	\$ -	NR 5.0%
Cuyahoga		Highland Heights	\$ 32,633	3.0%
Cuyahoga	(1)	Independence	\$ -	3.0%
Cuyahoga		Lyndhurst	\$ 57,151	3.0%
Cuyahoga	(1)	Maple Heights	\$ -	NR 3.0%
Cuyahoga		Mayfield	\$ 41,059	3.0%
Cuyahoga		Mayfield Heights	\$ 64,413	5.0%
Cuyahoga		Middleburg Heights	\$ 71,067	3.0%
Cuyahoga		Moreland Hills	\$ 55,878	3.0%
Cuyahoga	(1)	Newburgh Heights	\$ -	5.0%
Cuyahoga		North Olmsted	\$ 62,290	3.0%
Cuyahoga	(1)	North Randall	\$ -	6.0%
Cuyahoga	(1)	Oakwood	\$ -	NR 3.0%
Cuyahoga		Orange	\$ 97,792	3.0%
Cuyahoga		Parma	\$ 107,510	5.0%
Cuyahoga	(1)	Parma Heights	\$ -	3.0%
Cuyahoga		Pepper Pike	\$ 258,819	3.0%
Cuyahoga		Richmond Heights	\$ 72,021	3.0%
Cuyahoga		Rocky River	\$ 31,131	3.0%
Cuyahoga		Shaker Heights	\$ 80,501	3.0%
Cuyahoga		Solon	\$ 86,015	3.0%
Cuyahoga		Valley View	\$ 444,210	5.0%
Cuyahoga		Walton Hills	\$ 8,424	3.0%
Cuyahoga	(1)	Warrensville Heights	\$ -	NR 3.0%
Cuyahoga		Westlake	\$ 184,187	3.0%

<u>County</u>	<u>Municipality</u>	<u>Collections</u>	<u>Tax Rate</u>
Erie	Sandusky	\$ 2,858,730	3.0%
Franklin	Obetz	\$ 12,309 NR	2.5%
Franklin	(1) Reynoldsburg	\$ -	3.0%
Hamilton	Cincinnati	\$ 4,666,490	3.0%
Hamilton	(1) Lincoln Heights	\$ -	3.0%
Hamilton	(1) Lockland	\$ -	3.0%
Hamilton	Norwood	\$ 4,108	2.0%
Hamilton	Springdale	\$ 219,864	3.0%
Hamilton	(1) Woodlawn	\$ - NR	1.5%
Lake	Eastlake	\$ 1,142	3.0%
Lake	Mentor	\$ 149,608	3.0%
Lake	Wickliffe	\$ 69,074	3.0%
Lake	Willoughby	\$ 244,129	3.0%
Lake	Willoughby Hills	\$ 37,313	6.0%
Mahoning	(1) Canfield	\$ -	3.0%
Mahoning	Struthers	\$ 217 NR	3.0%
Mahoning	Youngstown	\$ 197,231	5.5%
Miami	Troy	\$ 1,327	3.0%
Muskingum	Zanesville	\$ 918	3.0%
Portage	Aurora	\$ 317,375	5.0%
Summit	Boston Heights	\$ 459	3.0%
Summit	Cuyahoga Falls	\$ 361,258	3.0%
Summit	Macedonia	\$ 194,212 NR	5.0%
Summit	Northfield	\$ 4,016 NR	5.0%
Summit	(1) Twinsburg	\$ -	5.0%
Wood	(1) Rossford	\$ -	5.0%

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

NR: Calendar year 2013 data not received; prior year's data is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.