

ADMISSIONS TAX:

Amounts Collected by Municipal Corporation, Calendar Year 2000



Table S-5
No. 22 (2002)
April 16, 2002

Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment since they are not prevented from doing so by the State. 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 exceptions to this are: the City of Middletown (Butler County) which charges 25¢ per ticket on special events operating on municipal property; the Village of Burton (Geauga County) which charges 17¢ per ticket to a local festival; and the City of Reynoldsburg (Franklin County) whose tax only applies to video arcade games. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

Of 941 municipalities, 60 municipalities (48 cities and 12 villages) reported having an admissions tax. For jurisdictions that produced revenue, admissions tax collections for calendar year 2000 ranged from \$808 in the City of Warrensville Heights (Cuyahoga County) to \$13.4 million in the City of Cleveland (Cuyahoga County). Statewide, the total reported revenue was \$23.0 million. Tax rates ranged from 1.5 percent to 8.0 percent. Approximately 77% of the admissions taxes reported were at a 3 percent rate.

ADMISSIONS TAX
 AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2000

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>	<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$23,041,828		Cuyahoga	(v) Valley View	\$153,720	3.00 %
Butler	(c) Middletown	0 (3)	(2)	(con't)	(v) Walton Hills	15,694	3.00
Clermont	(c) Milford	0 (3)	3.00 %	Erie	(c) Sandusky	2,488,309	3.00
Cuyahoga	(c) Beachwood	127,932	3.00	(c) Vermilion		0 (3)	3.00
	(c) Bedford	0 (3)	3.00	Franklin	(c) Reynoldsburg	9,716	3.00
	(c) Bedford Heights	0 (3)	3.00	(v) Obetz		8,955	2.50
	(c) Berea	3,688	3.00	Geauga	(v) Burton	9,688	(2)
	(c) Brook Park	203,244	3.00	Hamilton	(c) Cincinnati	3,334,828	3.00
	(c) Brooklyn	84,454	3.00	(c) Norwood		57,230	2.00
	(c) Cleveland	13,361,814	8.00	(c) Springdale		244,422	3.00
	(c) Cleveland Heights	181,380	3.00	(v) Lincoln Heights		0 (3)	3.00
	(c) Fairview Park	NR	NR	(v) Woodlawn		0 (3)	1.50
	(c) Garfield Heights	0 (3)	5.00	Lake	(c) Eastlake	0 (3)	3.00
	(c) Highland Heights	NR	NR	(c) Mentor		165,942	3.00
	(c) Independence	13,618	3.00	(c) Wickliffe		67,608	3.00
	(c) Lyndhurst	59,102	3.00	(c) Willoughby		220,790	3.00
	(c) Maple Heights	0 (3)	3.00	(c) Willoughby Hills		NR	NR
	(c) Mayfield Heights	79,538	5.00	Mahoning	(c) Canfield	0 (3)	3.00
	(c) Middleburg Heights	74,575	3.00	(c) Struthers		0 (3)	3.00
	(c) North Olmsted	23,430	3.00	Muskingum	(c) Zanesville	26,758	3.00
	(c) Olmsted Falls	0 (3)	3.00	Portage	(c) Aurora	876,739	5.00
	(c) Parma	116,118	5.00	Summit	(c) Cuyahoga Falls	184,755	3.00
	(c) Parma Heights	7,091	3.00	(c) Macedonia		105,538	3.00
	(c) Pepper Pike	157,171	3.00	(c) Twinsburg		0 (3)	5.00
	(c) Richmond Heights	63,878	3.00	(v) Boston Heights		25,298	3.00
	(c) Rocky River	80,085	3.00	(v) Northfield		30,457	5.00
	(c) Shaker Heights	56,939	3.00	Wood	(c) Northwood	11,168	2.00
	(c) Solon	71,839	3.00	(c) Rossford		0 (3)	5.00
	(c) South Euclid	0 (3)	3.00				
	(c) University Heights	0 (3)	3.00				
	(c) Warrensville Heights	808	3.00				
	(c) Westlake	80,027	3.00				
	(v) Cuyahoga Heights	0 (3)	3.00				
	(v) Mayfield	29,764	3.00				
	(v) Moreland Hills	55,304	3.00				
	(v) North Randall	NR	NR				
	(v) Orange	72,417	3.00				

(1) c = city, v = village

(2) Taxed at \$0.25 per ticket on special events.

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

(4) Tax is on video arcade games only.

NR: Data not received

SOURCE: Surveys conducted by the Ohio Department of Taxation.