
ADMISSIONS TAX:

Amounts Collected by Municipal Corporation, Calendar Year 2001



Table S-5
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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 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 "coin operated amusement devices". 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, 61 municipalities (51 cities and 10 villages) reported having an admissions tax; four villages did not respond to our request for data. For jurisdictions that produced revenue, admissions tax collections for calendar year 2001 ranged from \$246 in the City of Maple Heights (Cuyahoga County) to \$12.1 million in the City of Cleveland (Cuyahoga County). Statewide, the total reported revenue was \$21.7 million. Tax rates ranged from 2.0 percent to 8.0 percent. Approximately 79 percent of the admissions taxes reported were at a 3 percent tax rate.

ADMISSIONS TAX
AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2001

<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		\$21,745,652		Cuyahoga	(v) Orange	90,534	3.00 %
Butler	(c) Middletown	0 (3)	0.25		(v) Valley View	180,383	3.00
Clermont	(c) Milford	101,472	3.00 %		(v) Walton Hills	17,762	3.00
Cuyahoga	(c) Beachwood	130,867	3.00	Erie	(c) Sandusky	2,315,724	3.00
	(c) Bedford	0 (3)	3.00		(c) Vermilion	0 (3)	3.00
	(c) Bedford Heights	0 (3)	3.00	Franklin	(c) Reynoldsburg	9,765	3.00
	(c) Berea	1,884	3.00		(v) Obetz	NR	NR
	(c) Brook Park	228,523	3.00	Geauga	(v) Burton	NR	NR
	(c) Brooklyn	95,594	3.00	Hamilton	(c) Cincinnati	3,249,033	3.00
	(c) Cleveland	12,067,391	8.00		(c) Norwood	5,549	2.00
	(c) Cleveland Heights	207,448	3.00		(c) Springdale	255,889	3.00
	(c) Fairview Park	0 (3)	3.00		(v) Lincoln Heights	0 (3)	3.00
	(c) Garfield Heights	55,407	5.00		(v) Woodlawn	NR	NR
	(c) Highland Heights	35,287	3.00	Lake	(c) Eastlake	1,528	3.00
	(c) Independence	27,031	3.00		(c) Mentor	169,548	3.00
	(c) Lyndhurst	69,126	3.00		(c) Wickliffe	78,115	3.00
	(c) Maple Heights	246	3.00		(c) Willoughby	229,727	3.00
	(c) Mayfield Heights	60,643	5.00		(c) Willoughby Hills	53,431	6.00
	(c) Middleburg Heights	101,852	3.00	Mahoning	(c) Canfield	0 (3)	3.00
	(c) North Olmsted	0 (3)	3.00		(c) Struthers	0 (3)	3.00
	(c) Olmsted Falls	0 (3)	3.00	Muskingum	(c) Zanesville	618	3.00
	(c) Parma	89,960	5.00	Portage	(c) Aurora	736,731	5.00
	(c) Parma Heights	12,880	3.00	Summit	(c) Cuyahoga Falls	191,882	3.00
	(c) Pepper Pike	193,433	3.00		(c) Macedonia	110,380	3.00
	(c) Richmond Heights	106,176	3.00		(c) Twinsburg	0 (3)	5.00
	(c) Rocky River	88,731	3.00		(v) Boston Heights	24,024	3.00
	(c) Shaker Heights	55,408	3.00		(v) Northfield	25,463	5.00
	(c) Solon	85,868	3.00	Wood	(c) Northwood	12,517	2.00
	(c) South Euclid	0 (3)	3.00		(c) Rossford	0 (3)	5.00
	(c) University Heights	0 (3)	3.00				
	(c) Warrensville Heights	0 (3)	3.00				
	(c) Westlake	84,113	3.00				
	(v) Cuyahoga Heights	0 (3)	3.00				
	(v) Mayfield	35,041	3.00				
	(v) Moreland Hills	52,669	3.00				
	(v) Newburgh Heights	0 (3)	5.00				
	(v) North Randall	NR	NR				

(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.