

## **ADMISSIONS TAX:**

### **Amounts Collected by Municipal Corporation, Calendar Year 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 Village of Middletown (Butler County) and the Village of Burton (Geauga County) which charges 25¢ 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.



Table S-5  
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There are five municipalities that did not submit calendar year 2002 data so their prior year's collections are shown. This results in admission tax collections of \$22.0 million. Assuming these municipalities still had the admissions tax in effect in calendar year 2002, a total of 68 municipalities (53 cities and 15 villages) levied the tax. Admissions tax collections for calendar year 2002 ranged from \$210 in the City of Warrensville Heights (Cuyahoga County) to \$12.1 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 1.5 percent to 8.0 percent. Approximately 74 percent of the admissions taxes reported were at a 3 percent tax rate.

**ADMISSIONS TAX**  
 AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2002

County	Municipality (1)	Collections	Tax Rate
Statewide Total		\$21,995,136	
Butler	(c) Middletown	0 (3)	\$0.25 (2)
Clermont	(c) Milford	157,152	3.00 %
Cuyahoga	(c) Beachwood	131,712	3.00
	(c) Bedford	1,383	3.00
	(c) Bedford Heights	0 NR (3)	3.00
	(c) Berea	1,950	3.00
	(c) Brook Park	167,035	3.00
	(c) Brooklyn	87,997	3.00
	(c) Cleveland	12,098,318	8.00
	(c) Cleveland Heights	212,742	3.00
	(c) East Cleveland	0 (3)	3.00
	(c) Fairview Park	0 NR (3)	3.00
	(c) Garfield Heights	0 (3)	5.00
	(c) Highland Heights	29,162	3.00
	(c) Independence	20,200	3.00
	(c) Lyndhurst	77,191	3.00
	(c) Maple Heights	0	3.00
	(c) Mayfield Heights	57,950	5.00
	(c) Middleburg Heights	104,420	3.00
	(c) North Olmsted	0 (3)	3.00
	(c) North Royalton	7,979	3.00
	(c) Olmsted Falls	0 (3)	3.00
	(c) Parma	88,758	5.00
	(c) Parma Heights	0 (3)	3.00
	(c) Pepper Pike	201,502	3.00
	(c) Richmond Heights	88,760	2.00
	(c) Rocky River	92,335	3.00
	(c) Shaker Heights	60,867	3.00
	(c) Solon	86,419	3.00
	(c) South Euclid	0 (3)	3.00
	(c) University Heights	0 (3)	3.00
	(c) Warrensville Heights	210	3.00
	(c) Westlake	85,174	3.00
	(d) Cuyahoga Heights	0 (3)	3.00
	(d) Mayfield	31,181	3.00
	(d) Moreland Hills	34,725	3.00

County	Municipality (1)	Collections	Tax Rate
Cuyahoga	(d) North Randall	\$30,596 NR	6.00 %
	(d) Orange	78,627	3.00
	(d) Valley View	229,440	3.00
	(d) Walton Hills	17,145	3.00
Erie	(c) Sandusky	2,384,262	3.00
	(c) Vermilion	0 (3)	3.00
			0.00
Franklin	(c) Reynoldsburg	7,968	3.00
	(d) Obetz	9,716	2.50
Geauga	(d) Burton	13,523	\$0.25 (2)
Hamilton	(c) Cincinnati	3,446,354	3.00
	(c) Norwood	5,823	2.00
	(c) Springdale	244,495	3.00
	(d) Lincoln Heights	0 (3)	3.00
	(d) Lockland	0 (3)	3.00
	(d) Woodlawn	0 NR (3)	1.50
Lake	(c) Eastlake	10,195	3.00
	(c) Mentor	155,768	3.00
	(c) Wickliffe	71,555	3.00
	(c) Willoughby	243,608	3.00
	(c) Willoughby Hills	51,229	6.00
Mahoning	(c) Canfield	0 (3)	3.00
	(c) Struthers	0 (3)	3.00
Muskingum	(c) Zanesville	1,979	3.00
Portage	(c) Aurora	741,281	5.00
Summit	(c) Cuyahoga Falls	147,367	3.00
	(c) Macedonia	112,627	3.00
	(c) Twinsburg	0 (3)	5.00
	(d) Boston Heights	23,694	3.00
	(d) Northfield	30,248	5.00
			0.00
Wood	(c) Northwood	12,517 NR	2.00
	(c) Rossford	0 (3)	5.00

(1) c = city, d = 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: Calendar year 2002 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.