

## ADMISSIONS TAX:

### Amounts Collected by Municipal Corporation, Calendar Year 2003

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.

During the collection of this data, seven municipalities reported not having the tax in effect though positive responses were reported for calendar year 2002. In

addition, three new taxes were reported in the Village of Oakwood (Cuyahoga), the Village of Newburgh Heights (Cuyahoga) and the City of Fairborn (Greene).

There are four municipalities that did not submit calendar year 2003 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 2003, a total of 64 municipalities (50 cities and 14 villages) levied the tax.

Admissions tax collections for calendar year 2003 ranged from \$1,338 in the City of Berea (Cuyahoga County) to \$11.3 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 0.5 percent to 8.0 percent. Approximately 73.4 percent of the admissions taxes reported were at a 3 percent tax rate.



Table S-5  
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**ADMISSIONS TAX**  
 AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2003

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$21,885,128	
Clermont	(c) Milford	160,410	3.00 %
Cuyahoga	(c) Beachwood	140,302	3.00
	(c) Bedford	0 (2)	3.00
	(c) Bedford Heights	0 (2)	3.00
	(c) Berea	1,338	3.00
	(c) Brook Park	122,334	3.00
	(c) Brooklyn	80,357	3.00
	(c) Cleveland	11,291,309	8.00
	(c) Cleveland Heights	236,478	3.00
	(c) Fairview Park	0 NR (2)	3.00
	(c) Garfield Heights	0 (2)	5.00
	(c) Highland Heights	22,261	3.00
	(c) Independence	20,101	3.00
	(c) Lyndhurst	100,960	3.00
	(c) Maple Heights	0 (2)	3.00
	(c) Mayfield Heights	54,909	5.00
	(c) Middleburg Heights	113,237	3.00
	(c) North Olmsted	0 (2)	3.00
	(c) North Royalton	7,756	3.00
	(c) Olmsted Falls	0 NR (2)	3.00
	(c) Parma	94,338	5.00
	(c) Parma Heights	0 (2)	3.00
	(c) Pepper Pike	203,507	3.00
	(c) Richmond Heights	111,999	3.00
	(c) Rocky River	80,278	3.00
	(c) Shaker Heights	54,350	3.00
	(c) Solon	76,778	3.00
	(c) University Heights	0 (2)	3.00
	(c) Warrensville Heights	1,604	3.00
	(c) Westlake	94,349	3.00
	(d) Mayfield	37,337	3.00
	(d) Moreland Hills	37,495	3.00
	(d) Newburgh Heights	0 (2)	5.00
	(d) North Randall	30,596 NR	6.00
	(d) Oakwood	0 (2)	3.00
	(d) Orange	78,607	3.00
	(d) Valley View	164,780	3.00
	(d) Walton Hills	15,651	3.00

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Erie	(c) Sandusky	\$2,488,178	3.00 %
	(c) Vermilion	0 (2)	3.00
Franklin	(c) Reynoldsburg	12,193 (3)	3.00
	(d) Obetz	9,716 NR	2.50
Geauga	(d) Burton	11,717	\$0.17 (4)
Greene	(c) Fairborn	22,965	0.50
Hamilton	(c) Cincinnati	4,074,434	3.00
	(c) Norwood	5,665	2.00
	(c) Springdale	235,768	3.00
	(d) Lincoln Heights	0 (2)	3.00
	(d) Lockland	0 (2)	3.00
Lake	(c) Eastlake	9,850	3.00
	(c) Mentor	150,595	3.00
	(c) Wickliffe	64,518	3.00
	(c) Willoughby	224,886	3.00
	(c) Willoughby Hills	56,154	6.00
Mahoning	(c) Canfield	0 (2)	3.00
	(c) Struthers	0 (2)	3.00
Muskingum	(c) Zanesville	3,683	3.00
Portage	(c) Aurora	662,257	5.00
Summit	(c) Cuyahoga Falls	217,797	3.00
	(c) Macedonia	125,745	3.00
	(c) Twinsburg	0 (2)	5.00
	(d) Boston Heights	19,952	3.00
	(d) Northfield	55,634	5.00
Wood	(c) Rossford	0 (2)	5.00

(1) c = city, d = village

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

(3) Tax is on video arcade games only.

(4) Taxed at \$0.17 per ticket museum and local fair.

NR: Calendar year 2003 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.