

---

**ADMISSIONS TAX:  
Amounts Collected by Municipal Corporation,  
Calendar Year 2004**



Table S-5  
No. 41 (2006)  
June 16, 2006

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) and the Village of Burton (Geauga County) which charge 25¢ per ticket to local events; 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.

Admission tax collections totaled \$19.9 million in calendar year 2004. A total of 65 municipalities (50 cities and 15 villages) levied the tax. There was one municipality that did not submit calendar year 2004 data so its prior year's data are shown.

For those jurisdictions in which revenue was produced, admissions tax collections for calendar year 2004 ranged from \$4 in the City of Berea (Cuyahoga County) to \$9.8 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 0.50 percent to 8.0 percent. Approximately 75.4 percent of the admissions taxes reported were at a 3.0 percent tax rate.

**ADMISSIONS TAX**  
AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2004

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$19,939,097	
Butler	(c) Middletown	0 (2)	0.25 (3)
Clermont	(c) Milford	162,006	3.00 %
Cuyahoga	(c) Beachwood	139,223	3.00
	(c) Bedford	1,181	3.00
	(c) Berea	4	3.00
	(c) Brook Park	169,926	3.00
	(c) Brooklyn	78,220	3.00
	(c) Cleveland	9,758,308	8.00
	(c) Cleveland Heights	201,956	3.00
	(c) Fairview Park	0 (2) NR	3.00
	(c) Garfield Heights	0 (2)	5.00
	(c) Highland Heights	27,466	3.00
	(c) Independence	19,505	3.00
	(c) Lyndhurst	100,960	3.00
	(c) Maple Heights	0 (2)	3.00
	(c) Mayfield Heights	55,608	5.00
	(c) Middleburg Heights	111,901	3.00
	(c) North Olmsted	0 (2)	3.00
	(c) North Royalton	6,815	3.00
	(c) Olmsted Falls	0 (2)	3.00
	(c) Parma	103,331	5.00
	(c) Parma Heights	0 (2)	3.00
	(c) Pepper Pike	209,375	3.00
	(c) Richmond Heights	125,214	3.00
	(c) Rocky River	87,495	3.00
	(c) Shaker Heights	64,977	3.00
	(c) Solon	63,770	3.00
	(c) University Heights	0 (2)	3.00
	(c) Warrensville Heights	385	3.00
	(c) Westlake	93,871	3.00
	(d) Mayfield	34,201	3.00
	(d) Moreland Hills	69,647	3.00
	(d) Newburgh Heights	0 (2)	5.00
	(d) North Randall	98,716	6.00
	(d) Oakwood	0 (2)	3.00
	(d) Orange	74,733	3.00
	(d) Valley View	277,014	3.00
	(d) Walton Hills	15,439	3.00

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Erie	(c) Sandusky	\$2,440,013	3.00 %
	(c) Vermilion	0 (2)	3.00
Franklin	(c) Reynoldsburg	9,286	3.00 (4)
	(d) Obetz	10,424	2.50
	(d) Valleyview	0 (2)	3.00
Geauga	(d) Burton	12,135	0.25 (3)
Greene	(c) Fairborn	24,776	0.50
Hamilton	(c) Cincinnati	3,889,730	3.00
	(c) Norwood	3,350	2.00
	(c) Springdale	197,727	3.00
	(d) Lincoln Heights	0 (2)	3.00
	(d) Lockland	0 (2)	3.00
Lake	(c) Eastlake	9,195	3.00
	(c) Mentor	123,681	3.00
	(c) Wickliffe	73,653	3.00
	(c) Willoughby	315,338	3.00
	(c) Willoughby Hills	60,569	6.00
Mahoning	(c) Canfield	0 (2)	3.00
	(c) Struthers	1,279	3.00
Muskingum	(c) Zanesville	645	3.00
Portage	(c) Aurora	231,179	5.00
Summit	(c) Cuyahoga Falls	224,165	3.00
	(c) Macedonia	121,534	3.00
	(c) Twinsburg	0 (2)	5.00
	(d) Boston Heights	14,487	3.00
	(d) Northfield	24,684	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) Taxed at \$0.25 per ticket.

(4) Tax is on video arcade games only.

NR: Calendar year 2004 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.