

ADMISSIONS TAX:

Table S-5
No. 36 (2007)
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Amounts Collected by Municipal Corporations, Calendar Year 2005

Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment. 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 charges 25¢ per ticket/person 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.

There were six municipalities that did not submit calendar year 2005 data. Using prior year's collections, it is estimated that admission tax collections totaled \$20.9 million in calendar year 2005. A total of 66 municipalities (51 cities and 15 villages) levied the tax.

For those jurisdictions in which revenue was produced, admissions tax collections for calendar year 2005 ranged from \$141 in the City of Struthers (Mahoning County) to \$11.1 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 1.50 percent to 8.0 percent. Approximately 72.7 percent of the admissions taxes reported were at a 3.0 percent tax rate.

ADMISSIONS TAX
AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 2005

County	Municipality (1)	Collections	Tax Rate	County	Municipality (1)	Collections	Tax Rate	
Statewide Total		\$20,904,705		Erie	(c) Sandusky	\$2,474,235	3.00 %	
Butler	(c) Middletown	0 (2)	0.25 (3)		(c) Vermilion	0 (2) NR	3.00	
Clermont	(c) Milford	\$162,006 NR	3.00 %	Franklin	(c) Reynoldsburg	10,249	3.00	
Cuyahoga	(c) Beachwood	135,982	3.00		(d) Obetz	10,424 NR	2.50	
	(c) Bedford	1,079	3.00		(d) Valleyview	0 (2) NR	3.00	
	(c) Berea	1,884	3.00	Geauga	(d) Burton	11,712	0.25 (3)	
	(c) Brook Park	181,356	3.00	Greene	(c) Fairborn	20,221	1.50	
	(c) Brooklyn	74,229	3.00	Hamilton	(c) Cincinnati	3,690,826	3.00	
	(c) Cleveland	11,082,443	8.00			(c) Norwood	4,275	2.00
	(c) Cleveland Heights	223,020	3.00			(c) Springdale	168,869	3.00
	(c) Garfield Heights	0 (2)	5.00			(d) Lincoln Heights	0 (2)	3.00
	(c) Highland Heights	14,791	3.00			(d) Lockland	0 (2)	3.00
	(c) Independence	18,914	3.00	Lake	(c) Eastlake	26,185	8.00	
	(c) Lyndhurst	84,274	3.00			(c) Mentor	123,751	3.00
	(c) Maple Heights	0 (2)	3.00			(c) Wickliffe	65,529	3.00
	(c) Mayfield Heights	53,270	5.00			(c) Willoughby	324,117	3.00
	(c) Middleburg Heights	99,925	3.00			(c) Willoughby Hills	60,569 NR	6.00
	(c) North Olmsted	0 (2)	3.00	Mahoning	(c) Canfield	0 (2)	3.00	
	(c) North Royalton	5,219	3.00			(c) Struthers	141	3.00
	(c) Olmsted Falls	0 (2) NR	3.00	Miami	(c) Troy	559	3.00	
	(c) Parma	60,421	5.00		Muskingum	(c) Zanesville	893	3.00
	(c) Parma Heights	0 (2)	3.00	Portage		(c) Aurora	331,395	5.00
	(c) Pepper Pike	212,808	3.00		Summit	(c) Cuyahoga Falls	122,529	3.00
	(c) Richmond Heights	90,589	3.00			(c) Macedonia	137,751	3.00
	(c) Rocky River	75,069	3.00			(c) Twinsburg	0 (2)	5.00
	(c) Shaker Heights	64,977 NR	3.00			(d) Boston Heights	21,020	3.00
	(c) Solon	23,010	3.00			(d) Northfield	20,551	5.00
	(c) University Heights	0 (2)	3.00	Wood	(c) Northwood	8,736	2.00	
	(c) Warrensville Heights	0 (2)	3.00			(c) Rossford	0 (2)	5.00
	(c) Westlake	55,258	3.00					
	(d) Mayfield	33,423	3.00					
	(d) Moreland Hills	65,763	3.00					
	(d) Newburgh Heights	0	5.00					
	(d) North Randall	94,436	6.00					
	(d) Oakwood	0	3.00					
	(d) Orange	105,546	3.00					
(d) Valley View	235,928	3.00						
(d) Walton Hills	14,553	3.00						

(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.

NR: Calendar year 2005 data not received; most current data available is shown.