



*Tax Analysis Division*  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

**TABLES S-5**  
**No. 38 (2009)**  
**July 1, 2009**

**ADMISSIONS TAX:**

**Amounts Collected by Municipal Corporations, Calendar Year 2007**

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) which charges 25¢ per ticket/person to local events; the Village of Burton (Geauga County) which charges either 25¢ or 0.16¢ per ticket/person to local events; and the Village of McConnelsville which charges \$10.00 per amusement device. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

There were five municipalities that did not submit calendar year 2007 data. Using prior year's collections, it is estimated that admission tax collections totaled \$24.4 million in calendar year 2007. A total of 66 municipalities (50 cities and 16 villages) levied the tax.

There were fifteen municipalities that reported no admissions tax revenue for calendar year 2007. For those jurisdictions that did collect revenues, admissions tax collections ranged from \$200 in the Village of McConnelsville (Morgan County) to approximately \$14.0 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 1.50 percent to 9.50 percent. Approximately 69.7 percent of the admissions taxes reported were at a 3.0 percent tax rate.

**ADMISSIONS TAX**  
AMOUNTS COLLECTED BY MUNICIPAL CORPORATIONS, CALENDAR YEAR 2007

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$24,362,189	
Butler	(c) Middletown	0 (2)	\$0.25 (3)
Clermont	(c) Milford	176,503	3.00 %
Cuyahoga	(c) Beachwood	137,198	3.00
	(c) Bedford	1,306	3.00
	(c) Berea	7,615	3.00
	(c) Brook Park	196,751	3.00
	(c) Brooklyn	64,392	3.00
	(c) Cleveland	13,950,344	8.00
	(c) Cleveland Heights	218,134	3.00
	(c) Garfield Heights	0 (2)	5.00
	(c) Highland Heights	25,365	3.00
	(c) Independence	19,796	3.00
	(c) Lyndhurst	87,767	3.00
	(c) Maple Heights	0 (2) N	3.00
	(c) Mayfield Heights	63,218	5.00
	(c) Middleburg Heights	84,537	3.00
	(c) North Olmsted	0 (2)	3.00
	(c) North Royalton	4,219	3.00
	(c) Parma	59,087	5.00
	(c) Parma Heights	0 (2)	3.00
	(c) Pepper Pike	220,473	3.00
	(c) Richmond Heights	93,791	3.00
	(c) Rocky River	40,874	3.00
	(c) Shaker Heights	55,204	3.00
	(c) Solon	98,166	3.00
	(c) University Heights	0 (2) N	3.00
	(c) Warrensville Heights	0 (2) N	3.00
	(c) Westlake	158,336	3.00
	(d) Mayfield	34,566	3.00
	(d) Moreland Hills	53,175	3.00
	(d) Newburgh Heights	0 (2) N	5.00
	(d) North Randall	45,488	6.00
	(d) Oakwood	0 (2) N	3.00
(d) Orange	95,039	3.00	
(d) Valley View	243,927	3.00	
(d) Walton Hills	15,184	3.00	
Erie	(c) Sandusky	2,533,786	3.00

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>	
Franklin	(c) Reynoldsburg	\$10,980	3.00 %	
	(d) Obetz	8,238	2.50	
Geauga	(d) Burton	14,283	\$0.25/\$0.16 (3)	
Greene	(c) Fairborn	32,340	1.50 %	
Hamilton	(c) Cincinnati	4,309,209	3.00 (3)	
	(c) Norwood	5,330	2.00	
	(c) Springdale	1,857	3.00	
	(d) Lincoln Heights	0 (2)	3.00	
	(d) Lockland	0 (2)	3.00	
	(d) Woodlawn	0 (2)	1.50	
	Lake	(c) Eastlake	27,876	3.00
		(c) Mentor	149,593	3.00
(c) Wickliffe		64,054	3.00	
(c) Willoughby		310,585	3.00	
(c) Willoughby Hills		49,003	6.00	
Mahoning	(c) Canfield	0 (2)	3.00	
	(c) Struthers	464	3.00	
	(c) Youngstown	11,229	9.50	
Miami	(c) Troy	3,292	3.00	
Morgan	(d) McConnellsville	200	\$10.00 (3)	
Miami	(c) Zanesville	667	3.00 %	
Portage	(c) Aurora	298,903	5.00	
Summit	(c) Cuyahoga Falls	141,162	3.00	
	(c) Macedonia	116,229	3.00	
	(c) Twinsburg	0 (2)	5.00	
	(d) Boston Heights	6,779	3.00	
	(d) Northfield	8,844	5.00	
Wood	(c) Northwood	6,835	2.00	
	(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) The City of Middletown charges \$0.25 per ticket; the Village of Burton charges at either \$0.25 or \$0.16 per admission, depending on the event; and the Village of McConnellsville charges \$10.00 per amusement device.

NR: Calendar year 2007 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.