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**TABLES S-5**  
**No. 32 (2011)**  
**June 30, 2011**

**ADMISSIONS TAX:**

**Amounts Collected by Municipal Corporations, Calendar Year 2009**

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 four municipalities that did not submit calendar year 2009 data. Using prior year's collections, it is estimated that admission tax collections totaled \$22.2 million in calendar year 2009; down 6.8 percent from calendar year 2008. A total of 66 municipalities (50 cities and 16 villages) levied the tax.

There were seventeen municipalities that reported no admissions tax revenue for calendar year 2009. For those jurisdictions that did collect revenues, admissions tax collections ranged from \$103 in the Village of Struthers (Mahoning County) to approximately \$11.8 million in the City of Cleveland (Cuyahoga County). Tax rates ranged from 0.50 percent to 8.00 percent. Approximately 68.2 percent of the admissions taxes reported were at a 3.0 percent tax rate.

**ADMISSIONS TAX**  
 AMOUNTS COLLECTED BY MUNICIPAL CORPORATIONS, CALENDAR YEAR 2009

<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>	<u>County</u>	<u>Municipality (1)</u>	<u>Collections</u>	<u>Tax Rate</u>
Statewide Total		\$22,180,339		Cuyahoga	(d) Oakwood	\$0	3.00%
Butler	(c) Middletown	\$0	\$0.25	Cuyahoga	(d) Orange	\$91,060	3.00%
Clermont	(c) Milford	\$155,056	3.00%	Cuyahoga	(d) Valley View	\$252,904	3.00%
Cuyahoga	(c) Beachwood	\$133,596	3.00%	Cuyahoga	(d) Walton Hills	\$11,426	3.00%
Cuyahoga	(c) Bedford	\$1,427	3.00%	Erie	(c) Sandusky	\$2,478,657	3.00%
Cuyahoga	(c) Berea	\$12,934	3.00%	Franklin	(c) Reynoldsburg	\$0	3.00%
Cuyahoga	(c) Brook Park	\$153,505	3.00%	Franklin	(d) Obetz	\$5,195	2.50%
Cuyahoga	(c) Brooklyn	\$52,360	3.00%	Geauga	(d) Burton	\$12,892	\$0.25/\$0.16
Cuyahoga	(c) Cleveland	\$11,781,545	8.00%	Greene	(c) Fairborn	\$32,340 NR	0.50%
Cuyahoga	(c) Cleveland Heights	\$199,989	3.00%	Hamilton	(c) Cincinnati	\$4,028,018	3.00%
Cuyahoga	(c) Garfield Heights	\$0	5.00%	Hamilton	(c) Norwood	\$9,522	2.00%
Cuyahoga	(c) Highland Heights	\$43,904	3.00%	Hamilton	(c) Springdale	\$164,094	3.00%
Cuyahoga	(c) Independence	\$18,078	3.00%	Hamilton	(d) Lincoln Heights	\$0	3.00%
Cuyahoga	(c) Lyndhurst	\$66,907	3.00%	Hamilton	(d) Lockland	\$0	3.00%
Cuyahoga	(c) Maple Heights	\$0	3.00%	Hamilton	(d) Woodlawn	\$0 NR	1.50%
Cuyahoga	(c) Mayfield Heights	\$4,547	5.00%	Lake	(c) Eastlake	\$1,222	3.00%
Cuyahoga	(c) Middleburg Heights	\$75,800	3.00%	Lake	(c) Mentor	\$160,372	3.00%
Cuyahoga	(c) North Olmsted	\$0	3.00%	Lake	(c) Wickliffe	\$65,458	3.00%
Cuyahoga	(c) North Royalton	\$3,276	2.00%	Lake	(c) Willoughby	\$269,431	3.00%
Cuyahoga	(c) Parma	\$40,253	5.00%	Lake	(c) Willoughby Hills	\$52,493	6.00%
Cuyahoga	(c) Parma Heights	\$0	3.00%	Mahoning	(c) Canfield	\$0	3.00%
Cuyahoga	(c) Pepper Pike	\$238,341	3.00%	Mahoning	(c) Struthers	\$103	3.00%
Cuyahoga	(c) Richmond Heights	\$92,318	3.00%	Mahoning	(c) Youngstown	\$307,700	5.50%
Cuyahoga	(c) Rocky River	\$34,981	3.00%	Miami	(c) Troy	\$6,591	3.00%
Cuyahoga	(c) Shaker Heights	\$51,542	3.00%	Morrow	(d) McConnellsville	\$270	\$10.00
Cuyahoga	(c) Solon	\$84,382	3.00%	Muskingum	(c) Zanesville	\$667	3.00%
Cuyahoga	(c) University Heights	\$0	3.00%	Portage	(c) Aurora	\$309,606	5.00%
Cuyahoga	(c) Warrensville Heights	\$0 NR	3.00%	Summit	(c) Cuyahoga Falls	\$201,655	3.00%
Cuyahoga	(c) Westlake	\$188,616	3.00%	Summit	(c) Macedonia	\$129,461	3.00%
Cuyahoga	(d) Mayfield	\$42,304	3.00%	Summit	(c) Twinsburg	\$0	5.00%
Cuyahoga	(d) Moreland Hills	\$61,676	3.00%	Summit	(d) Boston Heights	\$2,958	3.00%
Cuyahoga	(d) Newburgh Heights	\$0	5.00%	Summit	(d) Northfield	\$42,070	5.00%
Cuyahoga	(d) North Randall	\$0	6.00%	Wood	(c) Northwood	\$6,835 NR	2.00%
				Wood	(c) Rossford	\$0	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 2009 data not received; most current data available is shown.

SOURCE: Surveys conducted by the Ohio Department of Taxation.