

## **ADMISSIONS TAX:**



Table S-5  
No. 87 (2000)  
December 28, 2000

Amounts Collected by Municipal Corporation,  
Calendar Year 1999

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) which charges 25¢ per ticket on special events operating on municipal property; 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 video arcade games. The tax cannot be imposed on admissions charged to events sponsored by public institutions such as college or high school sporting events.

A total of 57 municipalities reported imposing an admissions tax for calendar year 1999; these include 45 cities and 12 villages. For jurisdictions that produced revenue, admissions tax collections for calendar year 1999 ranged from \$225 in the City of Struthers (Mahoning County) to \$9.5 million in the City of Cleveland (Cuyahoga County). Statewide, total revenue produced was \$18.3 million. Tax rates ranged from 1.5 percent to 8.0 percent. Approximately 74% of the admissions taxes reported were at a 3 percent rate.

**ADMISSIONS TAX**  
 AMOUNTS COLLECTED BY LOCAL GOVERNMENTS, CALENDAR YEAR 1999

County	Municipality (1)	Collections	Tax Rate	County	Municipality (1)	Collections	Tax Rate
Statewide Total		\$18,288,315		Cuyahoga	(v) Valley View	\$42,323	3.00
Butler	(c) Middletown	0 (3)	(2)	(con't)	(v) Walton Hills	14,553	3.00
Cuyahoga	(c) Beachwood	128,876	3.00 %	Erie	(c) Sandusky	2,181,680	3.00
	(c) Bedford	NR (3)	NR	Franklin	(c) Reynoldsburg	9,328 (4)	3.00
	(c) Bedford Heights	0 (3)	3.00		(v) Obetz	8,972	2.50
	(c) Berea	4,233	3.00	Geauga	(v) Burton	16,762 (5)	0.25
	(c) Brook Park	197,024	3.00	Hamilton	(c) Cincinnati	2,633,603	3.00
	(c) Brooklyn	105,325	3.00		(c) Norwood	106,838	2.00
	(c) Cleveland	9,496,814	8.00		(c) Springdale	231,691	3.00
	(c) Cleveland Heights	152,336	3.00		(v) Lincoln Heights	0 (3)	3.00
	(c) Fairview Park	0 (3)	3.00		(v) Woodlawn	0 (3)	1.50
	(c) Garfield Heights	0 (3)	5.00	Lake	(c) Eastlake	1,052	3.00
	(c) Highland Heights	27,423	3.00		(c) Mentor	172,942	3.00
	(c) Independence	19,631	3.00		(c) Wickliffe	71,497	3.00
	(c) Lyndhurst	64,037	3.00		(c) Willoughby	228,479	3.00
	(c) Maple Heights	410	3.00		(c) Willoughby Hills	72,909	6.00
	(c) Mayfield Heights	143,847	5.00	Mahoning	(c) Canfield	0 (3)	3.00
	(c) Middleburg Heights	98,770	3.00		(c) Struthers	225	3.00
	(c) Parma	121,883	5.00	Muskingum	(c) Zanesville	19,974	3.00
	(c) Parma Heights	4,591	3.00	Portage	(c) Aurora	890,363	5.00
	(c) Pepper Pike	169,222	3.00	Summit	(c) Cuyahoga Falls	170,373	3.00
	(c) Richmond Heights	10,339	3.00		(c) Macedonia	96,661	3.00
	(c) Rocky River	90,696	3.00		(c) Twinsburg	0 (3)	5.00
	(c) Shaker Heights	50,437	3.00		(v) Northfield	66,059	5.00
	(c) Solon	92,972	3.00	Wood	(c) Northwood	10,646	2.00
	(c) South Euclid	0 (3)	3.00				
	(c) University Heights	0 (3)	3.00				
	(c) Warrensville Heights	4,110	3.00				
	(c) Westlake	81,479	3.00				
	(v) Cuyahoga Heights	0 (3)	3.00				
	(v) Mayfield	32,336	3.00				
	(v) Moreland Hills	44,986	3.00				
	(v) North Randall	30,596	6.00				
	(v) Orange	69,017	3.00				

(1) c = city, v = village

(2) Taxed at \$0.25 per ticket on special events.

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

(4) Tax is on video arcade games only.

(5) Taxpayers charged \$0.17 per ticket to an annual festival.

SOURCE: Surveys conducted by the Ohio Department of Taxation.

NR: Data not received