



**Table S-5**  
**No. 43 (2018)**  
**August 16, 2018**

**ADMISSIONS TAX: Amounts Collected by Municipal Corporations, Calendar Year 2016**

Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment. The tax is generally charged as a percentage of the cost of entrance to entertainment events such as movies, theme parks, and professional sports, as well as on country club dues. The one exception is the City of Middletown (Butler County); the municipality charges \$0.25 per ticket/person to local events.

There were eighteen municipalities that did not submit calendar year 2016 data. Therefore, the most recent collections data are utilized as an estimate for these municipalities.

It is estimated that admission tax collections totaled approximately \$37.9 million in calendar year 2016; up 23.5 percent from calendar year 2015. A total of 63 municipalities levied the tax.

Admissions tax collections ranged from \$112 in the Village of Struthers (Mahoning) to approximately \$22.9 million in the City of Cleveland (Cuyahoga); Cleveland generated approximately 60.4% of the state's admissions tax revenues. Tax rates ranged from 1.50 percent to 8.00 percent. Approximately 67 percent of the admissions taxes reported were at a 3.0 percent tax rate.

The data presented in the table were compiled from a survey of local governments conducted by the Ohio Department of Taxation.

**ADMISSIONS TAX:  
 Amounts Collected, by Municipality, Calendar Year 2016**

<u>County</u>		<u>Municipality</u>	<u>Collections</u>		<u>Tax Rate</u>
		Statewide Total	\$	37,876,180	
Butler	(1)	Middletown	\$	- NR	\$0.25/ticket
Butler		Monroe	\$	39,094	5.00 %
Clermont		Milford	\$	131,032	3.00 %
Cuyahoga		Beachwood	\$	325,706	3.00 %
Cuyahoga	(1)	Bedford	\$	- NR	3.00 %
Cuyahoga		Berea	\$	9,592	3.00 %
Cuyahoga		Brook Park	\$	182,106	3.00 %
Cuyahoga		Brooklyn	\$	161,236	3.00 %
Cuyahoga		Cleveland	\$	22,881,527	8.00 %
Cuyahoga		Cleveland Heights	\$	76,355	5.00 %
Cuyahoga	(1)	East Cleveland	\$	- NR	3.00 %
Cuyahoga	(1)	Euclid	\$	- NR	5.00 %
Cuyahoga	(1)	Garfield Heights	\$	- NR	5.00 %
Cuyahoga		Highland Heights	\$	97,650	3.00 %
Cuyahoga	(1)	Independence	\$	- NR	3.00 %
Cuyahoga		Lyndhurst	\$	43,963	3.00 %
Cuyahoga	(1)	Maple Heights	\$	- NR	3.00 %
Cuyahoga		Mayfield	\$	42,537	3.00 %
Cuyahoga		Mayfield Heights	\$	74,574	5.00 %
Cuyahoga		Middleburg Heights	\$	59,116	3.00 %
Cuyahoga		Moreland Hills	\$	42,303	3.00 %
Cuyahoga	(1)	Newburgh Heights	\$	-	5.00 %
Cuyahoga		North Olmsted	\$	60,450 NR	3.00 %
Cuyahoga	(1)	North Randall	\$	-	6.00 %
Cuyahoga	(1)	Oakwood	\$	- NR	3.00 %
Cuyahoga		Orange	\$	109,028	3.00 %
Cuyahoga		Parma	\$	58,500 NR	5.00 %
Cuyahoga	(1)	Parma Heights	\$	-	3.00 %
Cuyahoga		Pepper Pike	\$	284,091 NR	3.00 %
Cuyahoga		Richmond Heights	\$	83,741	3.00 %
Cuyahoga		Rocky River	\$	107,976	3.00 %
Cuyahoga		Shaker Heights	\$	55,944	3.00 %
Cuyahoga		Solon	\$	81,558	3.00 %
Cuyahoga		Valley View	\$	363,960	5.00 %
Cuyahoga		Walton Hills	\$	9,227	3.00 %
Cuyahoga	(1)	Warrensville Heights	\$	- NR	3.00 %

<u>County</u>	<u>Municipality</u>	<u>Collections</u>	<u>Tax Rate</u>
Cuyahoga	Westlake	\$ 285,275	3.00 %
Erie	Sandusky	\$ 4,333,142	4.00 %
Franklin	Obetz	\$ 6,741	2.50 %
Franklin (1)	Reynoldsburg	\$ -	3.00 %
Hamilton	Cincinnati	\$ 5,589,653	3.00 %
Hamilton (1)	Lincoln Heights	\$ - NR	3.00 %
Hamilton (1)	Lockland	\$ - NR	3.00 %
Hamilton	Norwood	\$ 500 NR	2.00 %
Hamilton	Springdale	\$ 112,992	3.00 %
Hamilton (1)	Woodlawn	\$ - NR	1.50 %
Lake (2)	Eastlake	\$ 29,237	3.0% or \$0.75 per ticket
Lake	Mentor	\$ 168,571	3.00 %
Lake	Wickliffe	\$ 59,600	3.00 %
Lake	Willoughby	\$ 227,005	3.00 %
Lake	Willoughby Hills	\$ 20,212	6.00 %
Mahoning (1)	Canfield	\$ -	3.00 %
Mahoning	Struthers	\$ 112 NR	3.00 %
Mahoning	Youngstown	\$ 291,527	5.50 %
Miami	Troy	\$ 3,168	3.00 %
Muskingum	Zanesville	\$ 980	3.00 %
Portage	Aurora	\$ 299,035	5.00 %
Summit	Boston Heights	\$ 21,456 NR	3.00 %
Summit	Cuyahoga Falls	\$ 659,110	3.00 %
Summit	Macedonia	\$ 202,055	5.00 %
Summit	Northfield	\$ 184,544	3.00 %
Summit (1)	Twinsburg	\$ -	5.00 %
Wood (1)	Rossford	\$ -	5.00 %

NR: Calendar year 2016 data not received; prior year's data is shown.

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

(2) Tax is 3.0% or \$0.75 per ticket to major/minor league baseball.

SOURCE: Surveys conducted by the Ohio Department of Taxation.