



Department of
Taxation

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Table S-5
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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 1%
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.

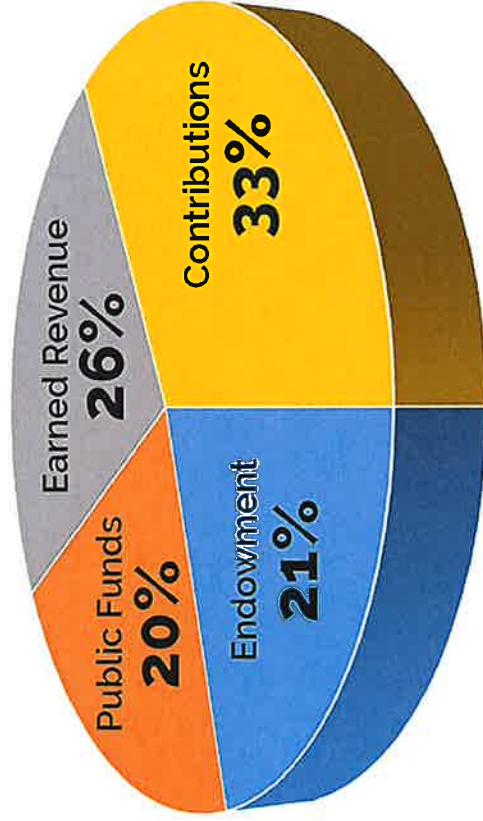
Estimated Per Capita Funding to Arts & Cultural Organizations (City & County)



Source: DataArts, FY2016. Summary data analysis of nonprofit arts and cultural public funding sources in Columbus and five other peer cities.

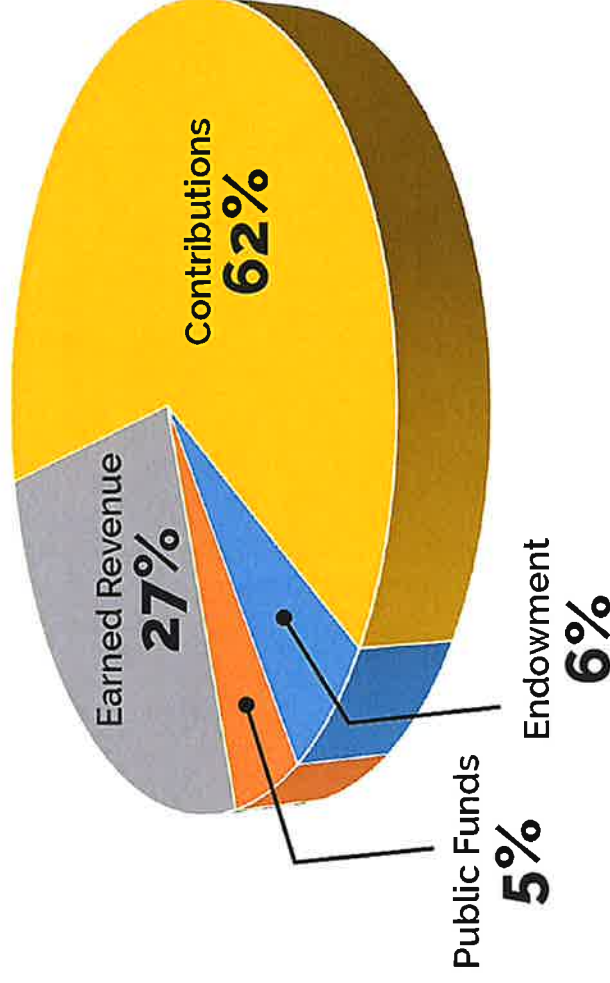
Comparison of national vs. local museum support

NATIONAL



Source:
American Association
of Museum Directors

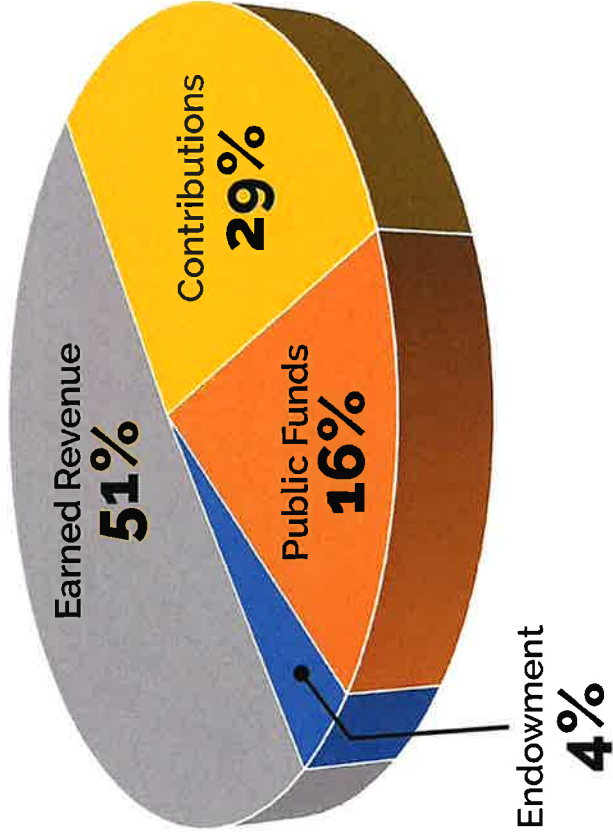
CMA



Source:
Columbus Museum of Art

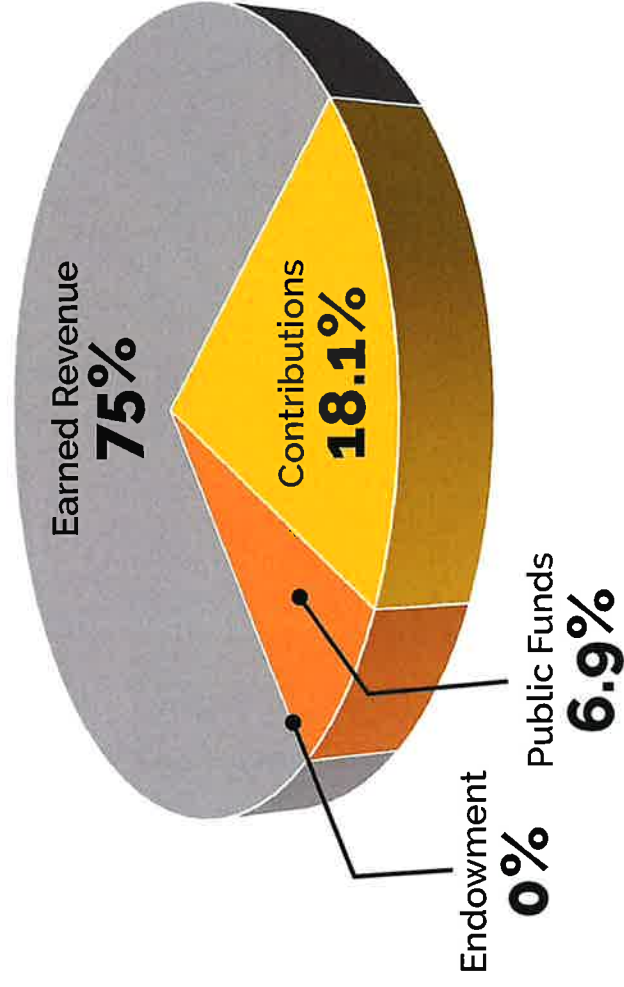
Comparison of national vs. local science center support

NATIONAL



Source:
Association of Science –
Technology Centers

COSI



Source: COSI

**Annual Estimated and Collected Admissions Revenue Generated by Organizations
in the City of Columbus**

Organization	Revenue
Columbus Blue Jackets	55,263,345
Movie Theaters	27,051,370
Nationwide Arena-shows	15,560,000
Schottenstein Center-shows	14,500,000
Ohio Stadium-shows	12,000,000
Greater Columbus Convention Center Events	9,900,000
Mapfre Stadium-shows	8,000,000
CAPA	7,327,758
Columbus Clippers	4,497,231
Newport Music Hall	4,369,500
Express Live	4,315,565
COSI Admissions	4,150,473
Privately owned golf courses, other nonprofit arts organizations, Ohio Expo Center events and other venues	16,777,583
Total	183,712,825
Admissions tax revenue at 7%	12,859,897.75

Columbus Entertainment, Performance and Concert Venue Capacities

Arenas, arts and park venues

	<u>Seating Capacity</u>
Huntington Park	10,100
Mapfre Stadium	19,968
Nationwide Arena	20,000
Ohio Stadium	104,944
Schottenstein Center	18,809
Ohio Theatre	2,791
Palace Theatre	2,837
Southern Theatre	933
Capitol Theatre	856
Studio One (Riffe Center)	250
Studio Two (Riffe Center)	175
Studio Three (Riffe Center)	100
Shedd Theatre (Columbus Performing Arts Center)	335
Van Fleet Theatre (Columbus Performing Arts Center)	188
Columbus College of Art & Design (auditorium)	400
Pythian Theatre (King Arts Complex)	400
Lincoln Theatre	588
Columbus Dance Theatre	100
Shadowbox Live	350
Shadowbox Live Bistro	125
Garden Theatre	192
Bicentennial Park	3,500
Columbus Commons	5,000
Franklin Park Amphitheatre	1,500
Genoa Park	2,000

OSU Campus

Mershon auditorium	2,500
Wexner Center black box	120-425
Weigel Hall auditorium	720
Sullivant Hall auditorium	300
Thurber Theatre (Drake Performance Center)	600
Roy Bowen Theatre (Drake Center)	250

Multi-use spaces

Ohio Expo Center	50-100,000+
Greater Columbus Convention Center	50-100,000+

Other venues

A & R Music Bar	400
Ace of Cups	300
Alrosa Villa	600
Anthenaeum	1,500
Big Room Bar	200
The Bluestone	1,500
Express Live: indoors	2,200
Express Live outdoors	5,200
Flanagan's Pub	500-1000+
Hollywood Casino	2,000
King Avenue Five	100
Newport Music Hall	1,800
Ruby Tuesday	200
Skully's Music Diner	600

Clubs and bars with unknown capacity

The Backstretch
Becky's Jazz Bungalow
Benny's Pizza
Bethel Road Pub
Billiard Club/Pub 161
Black Brick Bar
Bossy Grrl's Pin-Up Joint+*
Brazenhead Pub
Brothers Drake Meadery+*
Cafe Bourbon Street
Cementos
Claddagh Irish Pub
The Copper Penny Lakeside
Crown Sports Lounge
The Crown Sport Pub
Dapper Dan's Pub
Dick's Den
El Dorado's Food and Spirits
Gatsby's
Granville Street Tavern

Java Central
Kafe Kerouac
Keystone Pub & Patio
Kitamu Coffe
Ledo's Tavern
Liberty Tavern
The Mudflats Bar and Grill
My Bar 161
Notes
Papa Boo's
Park Street Tavern
The Pelican Room (Sidebar)*
Rambling House
Ravari Room
Robey's Pub
Roop Brothers Bar
Rumba Cafe
Scarlet & Grey Cafe
Scotty's Bar & Patio
The Shrunken Head
Slim's Music Joint
The Spacebar
The Summit
Three-Legged Mare
Trabue Tavern
The Treebar
Victory's Live
The Walrus
Woodland's Tavern
World of Beer (Gateway)

