

December 6, 2021

To: Mayor and Members of City Council 202103252
From: Paula Boggs Muething, City Manager
Subject: **Emergency Ordinance–World Cup 2026 Admissions Tax Waiver**

Transmitted herewith is an emergency ordinance captioned as follows:

NOTWITHSTANDING Cincinnati Municipal Code Chapter 309, “Admissions Taxes,” to authorize an exemption to Federation Internationale de Football Association (FIFA) and its direct and indirect subsidiaries from having to collect and remit admissions tax on admissions to any 2026 World Cup matches held in the City of Cincinnati.

The reason for the emergency is the immediate need to inform FIFA and the committee selecting host cities for the 2026 FIFA World Cup of the exemption and enhance the City’s competitiveness to be selected as a host city.

cc: William Weber, Assistant City Manager