

EMERGENCY

City of Cincinnati

CMZ

AWB

An Ordinance No. 479

- 2021

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.

WHEREAS, the 2026 Federation Internationale de Football Association ("FIFA") World Cup, which will be the largest in FIFA World Cup history, will be hosted across North America, with matches split among cities in the United States, Mexico, and Canada, with at least 10 cities in the United States hosting matches; and

WHEREAS, the City of Cincinnati ("the City") is one of 17 United States cities that is being considered to host 2026 FIFA World Cup matches; and

WHEREAS, according to The Boston Consulting Group ("BCG"), a leading global management consulting firm that conducted a study regarding the impacts of hosting the 2026 FIFA World Cup, hosting the 2026 World Cup could generate up to 40,000 jobs and approximately \$160 to \$620 million in incremental economic activity, which would mean a net benefit of approximately \$90 to \$480 million for each host city after accounting for potential public costs; and

WHEREAS, BCG also determined that hosting the FIFA World Cup would bring significant, longer-term economic benefits, such as global media exposure that could increase tourism beyond the 2026 FIFA World Cup; and

WHEREAS, the City faces intense competition to host any of the 2026 FIFA World Cup matches, and the City needs to provide the best economic, cultural, and social opportunity to be selected to host World Cup matches; and

WHEREAS, Chapter 309, "Admissions Taxes," of the Cincinnati Municipal Code could require venues at which FIFA World Cup matches are played to collect and pay admissions tax on all admissions charged for World Cup matches and associated events; and

WHEREAS, exempting 2026 FIFA World Cup matches and associated events from the admissions tax would increase the City's competitiveness to be selected as a host city, and Council desires to commit to this exemption to make the City's bid to host more attractive to FIFA and the World Cup organizers; and

WHEREAS, the economic benefit to the City of hosting the 2026 FIFA World Cup is significantly greater than the admissions tax that would be collected on tickets sold for World Cup matches played within the City and associated events; now, therefore,

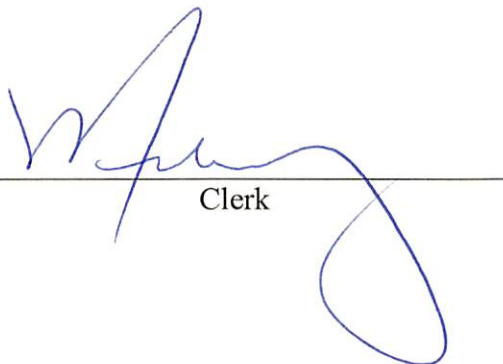
BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

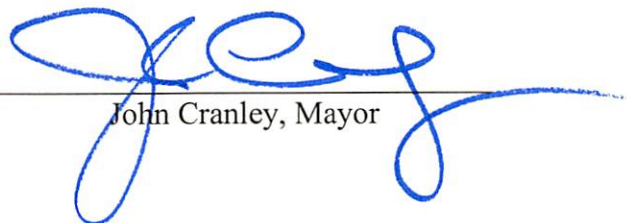
Section 1. That, notwithstanding municipal ordinances to the contrary, including Cincinnati Municipal Code Chapter 309, "Admissions Taxes," the Federation International de Football Association, including any of its direct or indirect subsidiaries (collectively, "FIFA"), shall be exempted from the obligation to collect and remit admissions tax to the City of Cincinnati on admissions charged for 2026 World cup matches and associated FIFA-hosted ticketed events held at locations in the City of Cincinnati and that admissions charged for the right or privilege of attending 2026 FIFA World Cup matches and associated FIFA-hosted ticketed events that occur at locations in the City of Cincinnati are exempt from admissions tax.

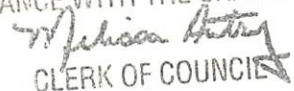
Section 2. That the proper City officials are hereby authorized to do all things necessary and proper to comply with the terms of Sections 1 hereof.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. 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.

Passed: December 8, 2021

Attest: 
Clerk


John Cranley, Mayor

I HEREBY CERTIFY THAT ORDINANCE NO. 419-2021
WAS PUBLISHED IN THE CITY BULLETIN
IN ACCORDANCE WITH THE CHARTER ON 12-21-2021

CLERK OF COUNCIL