

January 18, 2024

To: Mayor and Members of City Council

202400218

From: Sheryl M. M. Long, City Manager *SM*

Subject: **Emergency Ordinance for Admissions Tax CMC Revisions**

Transmitted herewith is an Emergency Ordinance captioned as follows:

**MODIFYING** Chapter 309, "Admissions Taxes," of the Cincinnati Municipal Code by **ORDAINING** Sections 309-1-M, "Marketplace Facilitator," 309-1-P, "Pay; Payment," 309-1-P2, "Place" 309-1-R, "Reseller; Resold; Resale" 309-1-S, "Seller; Sold; Sale," and 309-1-V, "Vendor"; by **AMENDING** Sections 309-1-A, "Admission," 309-1-P, "Person," 309-1-T, "Treasurer," 309-3, "Rate of Tax," 309-5, "Admission, Exempt from Tax," 309-7, "Price to be Marked on Ticket or Displayed," 309-9, "Monthly and Annual Reports; Contents; Payments of Tax," 309-11, "Administration of Chapter; Adoption of Rules and Regulations; Records; Bond," 309-13, "License Required; Application; Contents; Fee; Issuance; Restrictions; Renewal; Suspension or Revocation; Liability of Owner of Premises; Exemptions," 309-17, "Taxes Made a Lien," 309-19, "Treasurer May Make Additional Assessment; Notice, Hearing," 309-21, "Estimated Assessment Made; Penalty; Notice," 309-23, "Estimated Additional Assessment Made; Penalty; Notice, Hearing," 309-25, "When Taxes by Assessment are Due and Payable," 309-27, "Application for Reassessment," 309-29, "Notices Authorized to be Mailed," 309-31, "Refunds; Application," and 309-99, "Penalties"; and by **REPEALING** Section 309-15, "Refund," to address the application and collection of admission taxes to ticket sales that occur through online marketplaces, and to modernize and standardize the administration of the admissions tax.

This ordinance provides changes to certain CMC provisions of the Admissions Tax, which levies a three percent tax on all nonexempt charges that are paid for admissions that occur within the City. These changes recognize that the means of charging for, selling, and reselling admission have changed substantially since the tax was established, including the advent of electronic ticketing and online sales and resales of admission. These changes require the addition of marketplace facilitators (given their prominent and central role as financial facilitators between buyers, sellers, and resellers of admissions) as vendors to collect and remit the tax to the City. These changes also amend the process of applying for admissions tax licenses and for exemptions from the admissions tax for certain activities or places; and requires updating and clarification to streamline administration of the tax.

The Administration recommends passage of this Emergency Ordinance.

cc: William "Billy" Weber, Assistant City Manager  
Karen Alder, Finance Director

Attachment