



# City of Cincinnati

801 Plum Street  
Cincinnati, OH 45202

## Agenda - Final-revised

### Public Safety & Governance

*Councilmember Scotty Johnson, Chair*  
*Vice Mayor Jan-Michele Kearney, Vice Chair*  
*Councilmember Mark Jeffreys*  
*Councilmember Liz Keating*  
*Councilmember Jeff Cramerding*

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Tuesday, September 20, 2022

9:30 AM

Council Chambers, Room 300

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### PRESENTATIONS

Community Engagement Campaign - Light It Up  
Jamahal C. Boyd, Sr., Chief Executive Officer, The Crossroads Center

Administrative Update  
Status of labor negotiations with the CODE Union  
**Ed Ramsey & Dr Andrew Dudas**

### AGENDA

1. [202201775](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 9/14/2022, **MODIFYING** Chapter 311 of the Cincinnati Municipal Code, "City of Cincinnati Income Tax," by ENACTING new Sections 311-9-L2, "Lottery Sports Gaming," 311-9-S7, "Sports Gaming," 311-9-S8, "Sports Gaming Facility," 311-9-T9, "Type B Sports Gaming Proprietor," and by AMENDING Section 311-31, "Collection at Source; Casino and VLT," for the purpose of requiring Type B sports gaming proprietors and lottery sales agents to withhold and remit municipal income tax to satisfy requirements made necessary by the legalization of sports betting in Ohio as of January 1, 2023.

**Sponsors:** City Manager

**Attachments:** [Transmittal](#)  
[Ordinance](#)

2. [202201776](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 9/14/2022, **MODIFYING** Title XVI, "Neighborhood Quality of Life Uniform Code," of the Cincinnati Municipal Code by REPEALING Section 1601-46, "Prohibited Sign Types and Locations," as it is a duplicate section of the Cincinnati Municipal Code and to better align the City's Neighborhood Quality of Life Uniform Code with best practices for protecting the health, safety, and welfare of the citizens of Cincinnati.

**Sponsors:** City Manager

**Attachments:** [Transmittal](#)  
[Ordinance](#)

ADJOURNMENT

September 14, 2022

To: Mayor and Members of Council 202201775  
From: Sheryl M.M. Long, City Manager  
Subject: Ordinance Modifying Chapter 311 “City of Cincinnati Income Tax”

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Transmitted herewith is an ordinance captioned as follows:

**MODIFYING** Chapter 311 of the Cincinnati Municipal Code, “City of Cincinnati Income Tax,” by ENACTING new Sections 311-9-L2, “Lottery Sports Gaming,” 311-9-S7, “Sports Gaming,” 311-9-S8, “Sports Gaming Facility,” 311-9-T9, “Type B Sports Gaming Proprietor,” and by AMENDING Section 311-31, “Collection at Source; Casino and VLT,” for the purpose of requiring Type B sports gaming proprietors and lottery sales agents to withhold and remit municipal income tax to satisfy requirements made necessary by the legalization of sports betting in Ohio as of January 1, 2023.

Ohio HB 29, passed by the Ohio Legislature in December 2021, legalized and regulated sports gaming in Ohio starting January 1, 2023. The three types of sports gaming authorized include on-line sports gaming-mobile applications (type A), sports gaming facilities operated within casinos or professional sports arenas (type B), and lottery sports gaming machines located mostly at bars and restaurants (type C). Gambling and sports winnings are currently subject to local tax in accordance with Section 311-9-1(d). This ordinance will require proprietors of sports gaming facilities within the city on or after January 1, 2023, to withhold and remit local income tax on type B winnings if the winnings exceed the federal income tax reporting threshold of \$600.

c: William “Billy” Weber, Assistant City Manager  
Karen Alder, Finance Director

Attachment

# City of Cincinnati

KKF

EESW

## An Ordinance No. \_\_\_\_\_

- 2022

**MODIFYING** Chapter 311 of the Cincinnati Municipal Code, “City of Cincinnati Income Tax,” by **ENACTING** new Sections 311-9-L2, “Lottery Sports Gaming,” 311-9-S7, “Sports Gaming,” 311-9-S8, “Sports Gaming Facility,” 311-9-T9, and “Type B Sports Gaming Proprietor,” and by **AMENDING** Section 311-31, “Collection at Source; Casino and VLT,” for the purpose of requiring Type B sports gaming proprietors and lottery sales agents to withhold and remit municipal income tax to satisfy requirements made necessary by the legalization of sports betting in Ohio as of January 1, 2023.

WHEREAS, the Ohio General Assembly amended Ohio Revised Code Section 718.031 so municipalities must require proprietors of sports gaming facilities to withhold local income tax on “Type B” winnings if they exceed the federal income tax reporting threshold of \$600; and

WHEREAS, amendments to the Cincinnati Municipal Code are required in order to carry out the purpose of the recently amended Ohio Revised Code Section 718.031; now, therefore,

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

Section 1. That Chapter 311-9 of the Cincinnati Municipal Code is hereby amended by enacting Sections 311-9-L2, “Lottery Sports Gaming,” 311-9-S7, “Sports Gaming,” 311-9-S8, “Sports Gaming Facility,” and 311-9-T9, “Type B Sports Gaming Proprietor,” as follows:

**Sec. 311-9-L2. – Lottery Sports Gaming.**

“Lottery sports gaming” has the same meaning as in Section 3770.23 of the Ohio Revised Code or a successor statute or section.

**Sec. 311-9-S7. - Sports Gaming.**

“Sports gaming” has the same meaning as in Section 3775.01 of the Ohio Revised Code or a successor statute or section.

**Sec. 311-9-S8. - Sports Gaming Facility.**

“Sports gaming facility” has the same meaning as in Section 3775.01 of the Ohio Revised Code or a successor statute or section.

**Sec. 311-9-T9. – Type B Sports Gaming Proprietor.**

“Type B sports gaming proprietor” has the same meaning as in Section 3775.01 of the Ohio Revised Code or a successor statute or section.

Section 2. That Section 311-31 of the Cincinnati Municipal Code is hereby amended as follows:

**Sec. 311-31. – Collection at Source; Casino, and VLT, and Sports Gaming Proprietors.**

(a) For tax years beginning on or after January 1, 2016, a casino facility or a casino operator, as defined in section 311-9-C3 of this chapter, or a lottery sales agent conducting video lottery ~~terminal~~ sales on behalf of the state shall withhold and remit municipal income tax with respect to amounts other than qualifying wages as provided in Section 718.031 of the Ohio Revised Code.

(b) For tax years beginning on or after January 1, 2023, a type B sports gaming proprietor offering sports gaming at a sports gaming facility, or a video lottery terminal sales agent conducting lottery sports gaming offered in a video lottery terminal facility, shall withhold and remit municipal income tax with respect to amounts other than qualifying wages as provided in Section 718.031 of the Ohio Revised Code. “Type B sports gaming proprietor.” “sports gaming.” “sports gaming facility.” “video lottery terminal sales agent.” “lottery sports gaming.” and “video lottery terminal.” are as defined in Section 311-9 of this chapter.

~~(b)~~ (c) Amounts deducted and withheld on behalf of the Municipality shall be allowed as a credit against payment of the tax imposed by the Municipality and shall be treated as taxes paid for purposes of Section 311-33 of this chapter for the person for whom the amount is deducted and withheld.

~~(e)~~ (d) The tax commissioner shall prescribe the forms of the receipts and returns required under this section.

Section 3. That existing Section 311-31, “Collection at Source; Casino and VLT,” of the Cincinnati Municipal Code is hereby repealed.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: \_\_\_\_\_, 2022

\_\_\_\_\_  
Aftab Pureval, Mayor

Attest: \_\_\_\_\_  
Clerk

\_\_\_\_\_  
New language underscored. Deleted language indicated by strikethrough.

September 14, 2022

**To:** Mayor and Members of City Council

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

202201776

**Subject: Ordinance – Modifying CMC 1601-46, Repealing Duplicate Section for Signage (Blink)**

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Attached is an Ordinance captioned:

**MODIFYING** Title XVI, “Neighborhood Quality of Life Uniform Code,” of the Cincinnati Municipal Code by **REPEALING** Section 1601-46, “Prohibited Sign Types and Locations,” as it is a duplicate section of the Cincinnati Municipal Code and to better align the City’s Neighborhood Quality of Life Uniform Code with best practices for protecting the health, safety, and welfare of the citizens of Cincinnati.

The Administration recommends passage of this Ordinance.

cc: Virginia Tallent, Assistant City Manager  
William Weber, Assistant City Manager

**MODIFYING** Title XVI, “Neighborhood Quality of Life Uniform Code,” of the Cincinnati Municipal Code by **REPEALING** Section 1601-46, “Prohibited Sign Types and Locations,” as it is a duplicate section of the Cincinnati Municipal Code and to better align the City’s Neighborhood Quality of Life Uniform Code with best practices for protecting the health, safety, and welfare of the citizens of Cincinnati.

WHEREAS, the City’s Neighborhood Quality of Life Uniform Code provides for the protection, safety, and welfare of the citizens of Cincinnati by ensuring property owners and developers operate their properties in a safe and proper manner; and

WHEREAS, Cincinnati Municipal Code Section 1601-46 prohibits certain sign types and locations, which is a duplicate of Cincinnati Municipal Code Section 1427-09; and

WHEREAS, Council wishes to repeal Section 1601-46 of the Cincinnati Municipal Code to make the Cincinnati Municipal Code consistent by removing a duplicate section and provide clarity as to signage enforcement; now, therefore,

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

Section 1. That existing Section 1601-46, “Prohibited Sign Types and Locations,” of Title XVI, “Neighborhood Quality of Life Uniform Code,” of the Cincinnati Municipal Code is hereby repealed.

Section 2. That the City Manager and the proper City officials are authorized to take all necessary and proper actions to carry out the provisions of this ordinance, including by updating applicable rules and regulations and policies and procedures in accordance with the modifications to the Cincinnati Municipal Code provided for herein.



Section 3. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: \_\_\_\_\_, 2022

\_\_\_\_\_  
Aftab Pureval, Mayor

Attest: \_\_\_\_\_  
Clerk