



Legislation Details (With Text)

File #: 202400218 **Version:** 1
Type: Ordinance **Status:** Passed Emergency
File created: 1/12/2024 **In control:** Cincinnati City Council
On agenda: 1/24/2024 **Final action:** 1/24/2024
Enactment date: 1/24/2024 **Enactment #:** 0021-2024

Title: ORDINANCE (EMERGENCY) submitted by Sheryl M. M. Long, City Manager, on 1/18/2024, 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.

Sponsors: City Manager

Indexes:

Code sections:

Attachments: 1. Transmittal, 2. Ordinance, 3. 21-2024, 4. 21-2024 T

Date	Ver.	Action By	Action	Result
1/24/2024	1	Cincinnati City Council	Passed Emergency	Pass
1/24/2024	1	Cincinnati City Council	Emergency clause to remain	Pass
1/24/2024	1	Cincinnati City Council	Suspension of the three readings	Pass
1/22/2024	1	Budget and Finance Committee	Recommend Passage Emergency	
1/18/2024	1	Cincinnati City Council	Referred to Budget & Finance Committee	

ORDINANCE (EMERGENCY) submitted by Sheryl M. M. Long, City Manager, on 1/18/2024, **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.

PASS EMERGENCY