



Legislation Text

File #: 202400218, Version: 1

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