

1st reading 9-12-18
2nd reading 10-3-18
3rd reading 10-3-18
Voted On 10-3-18
Ayes: 6 Nays: 0
PASSED DEFEATED

9/24/2018

**ORDINANCE 2018-32
(AS AMENDED)**

**AN ORDINANCE
AMENDING CERTAIN SECTIONS OF CHAPTER 771,
ADMISSIONS TAX OF THE CODIFIED ORDINANCES OF
ORANGE VILLAGE, TO AMEND, CLARIFY AND UPDATE THE
ADMISSIONS TAX OF ORANGE VILLAGE.**

WHEREAS, Council desires to amend, clarify and update the admissions tax of Orange Village; and

WHEREAS, these amendments are intended to be non-substantive in nature but to clarify the existing law as it is currently administered in the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF ORANGE VILLAGE, CUYAHOGA COUNTY, STATE OF OHIO:

SECTION 1. That existing Section 771.01, Definitions, of Chapter 771 Admissions Tax of the Codified Ordinances of Orange Village is amended to read and provide as follows:

“771.01 DEFINITIONS.

As used in this chapter, certain terms and words are defined as follows:

- (a) ‘Admission charge,’ in addition to its usual and ordinary meaning, means and includes a charge made for season tickets or subscriptions, a cover charge or a charge made for use of **exercise facilities**, seats and tables, reserved or otherwise, and similar accommodations; a charge made for food and refreshments in any place where any free entertainment, recreation or amusement is provided; a charge made for rental or use of equipment or facilities, **including classes wherein the equipment or facilities are used** for purposes of **education**, recreation or amusement and, where the rental of the equipment or facilities is necessary to the enjoyment of the privileges for which a general admission is charged, the combined charge shall be considered as the admission charge; and a charge made for automobile parking where the amount of the charge is determined according to the number of passengers in an automobile.
- (b) ‘Place’ includes, but is not restricted to, indoor or outdoor theaters, dance halls, amphitheatres, auditoriums, stadiums, athletic pavilions and fields, golf courses, miniature golf courses, golf driving ranges, baseball and athletic parks, **gyms and other exercise facilities**, circuses, side shows, swimming pools, bowling alleys, outdoor amusement parks, raceways and such attractions as merry-go-rounds, Ferris wheels, dodge-ems, roller coasters and observation towers.
- (c) ‘Person’ means any individual, receiver, assignee, firm, partnership, joint venture, corporation, company, joint stock company, association, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.”

Section 2. That existing Section 771.03, Exemptions, of Chapter 771, Admissions Tax, of the Codified Ordinances of Orange Village is amended to read and provide as follows:

“771.03 EXEMPTIONS.

(a) No tax shall be levied under this chapter with respect to any admissions all the proceeds of which inure:

- (1) Exclusively to the benefit of religious, educational or charitable institutions, societies or organizations, if no part of the net earnings thereof inures to the benefit of any private stockholder or individual;
- (2) Exclusively to the benefit of persons in the military or naval forces of the United States, or of National Guard organizations, reserve officer associations or posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units or societies are organized in the State and if no part of their net earnings inures to the benefit of any private stockholder or individual;
- (3) Exclusively to the benefit of persons who serve in the military or naval forces of the United States and are in need;
- (4) Exclusively to the benefit of members of the police or fire departments of any municipality or the dependents or heirs of such members; and
- (5) Exclusively to the benefit of the general revenue fund of any municipality or exclusively to the benefit of any fund of any municipality under the control of a recreation commission. ~~This exemption from the tax, however, shall not be allowed in cases wherein the admission price is forty-one cents (41¢) or more.~~

(b) The exemption from the tax provided in this section shall not, however, be allowed in cases of admissions to wrestling matches, prize fights or boxing, sparring or other pugilistic matches or exhibitions or in cases of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any high school, academy, preparatory school or other school, ~~in cases wherein the admission price is forty-one cents (41¢) or more~~ or wholly or partly to the benefit of any college or university.

(c) Immediately after the event for which an exemption from the admissions tax has been allowed, the treasurer of the institution, society or organization for whose benefit the event was held shall file an itemized statement with the Tax Administrator setting forth the amount of money actually received by such treasurer together with the expenses of promoting and conducting the event. The statement shall be used as a basis of subsequent requests for exemption from the admissions tax for the benefit of the institution, society or organization. If the statement shows a disproportionate expenditure for promoting and conducting the event, in relation to the profits, if any, no exemption shall thereafter be allowed to the institution, society or organization.

(d) No exemption from the tax provided in this section shall be allowed to any institution, society or organization which does not control the sale of admissions to the event for which the exemption is requested, nor shall any exemption be allowed where talent, services or other items are compensated for on a percentage basis, if such percentage results in payment in excess of the flat rate ordinarily charged for the same talent, services or other items.”

SECTION 2. That existing Section 771.03, of existing Title Three, Chapter 771 Admissions Tax, of the Codified Ordinances of Orange Village and any ordinance or any part of any ordinance in conflict with this Ordinance are repealed to the extent of the conflict.

SECTION 3. That actions of this Council concerning and relating to the passage of this legislation were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to

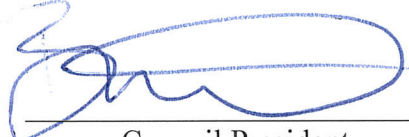
**ORDINANCE 2018-32
(AS AMENDED)**

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the public, in compliance with all legal requirements including Chapter 105 of the Codified Ordinances of Orange Village.

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

PASSED: 10-3, 2018

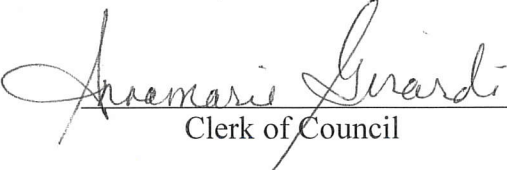


Council President

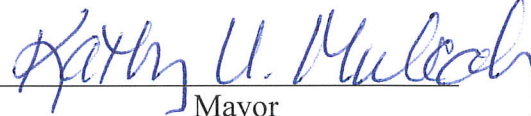
Submitted to the Mayor for approval on this 3rd day of OCT, 2018

Approved by the Mayor this 3rd day of OCTOBER, 2018

ATTEST:



Clerk of Council



Mayor