

**ORDINANCE NO. 23-122**

**AN ORDINANCE AMENDING PART ONE (ADMINISTRATIVE CODE), TITLE NINE (TAXATION), CHAPTER 195 (ADMISSIONS TAX), SECTIONS 195.02 (DEFINITIONS), 195.03 (ADMISSION TAX LEVIED), AND 195.05 (COLLECTION OF TAX) OF THE CODIFIED ORDINANCES, IN THE MANNER AND WAY SPECIFICALLY SET FORTH HEREINBELOW.**

**WHEREAS**, on November 8, 2021, the City Commission repealed Chapter 195 and enacted a new Chapter 195 by Ordinance No. 21-175, to increase to the admission tax by four (4) percent passed on November 8, 2021; and

**WHEREAS**, the proposed amendments to Chapter 195 include updating the definition of admission charge, reinstates previous language regarding fees to a sub area, removing the transition period language, and adjust the due date by five (5) days; and

**WHEREAS**, in that it is deemed necessary in order to provide for the immediate preservation of the public peace, property, health, and safety of the City of Sandusky, Ohio, and its citizens, and to provide for the efficient daily operation of Municipal Departments of the City of Sandusky, Ohio and, NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SANDUSKY, OHIO, THAT:

Section 1. Part One (Administrative Code), Title Nine (Taxation), Chapter 195 (Admissions Tax) Sections 195.02 (Definitions), 195.03 (Admission Tax Levied), and 195.05 (Collection Of Tax) of the Codified Ordinances of the City, are hereby amended as follows:

**195.02 DEFINITIONS.**

For purposes of this chapter the following words and phrases shall have the following meanings ascribed to them respectively:

(a) "Admission charge" means any charge for the right or the privilege to enter any place; a charge made for season tickets or subscriptions, a minimum service charge, a cover charge or a charge made for use of seats and tables, reserved or otherwise, and similar accommodations, greens fees, charges for the rental of or use of ~~equipment,~~ facilities or other **real** property for purposes of recreation or amusement. ~~Such as, but not limited to, charges ordinarily made or collected for the rental of personal watercraft, canoes or paddleboats or the rendering of service unless persons not utilizing the property or services are admitted free.~~

(b) "City" means the City of Sandusky, Ohio.

(c) "Person" means any natural person, partnership, joint venture, joint stock company, corporation, estate, trust, business trust, receiver, administrator, executor, assignee, trustee in bankruptcy, firm, company, association, club, syndicate, society, municipal corporation, the State of Ohio, political subdivision

of the State of Ohio, the United States, instrumentality of the United States, or any group or combination acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

(d) "Place" includes but is not restricted to, circuses, motion picture theatres, dance halls, auditoriums, stadiums, athletic pavilions and fields, exhibition halls, swimming pools, amusement parks, water parks, golf courses and golf ranges, miniature golf courses, ~~ferry boats, charter boats~~, bowling alleys, night clubs, cabarets, theatres of all kinds, lecture halls, archery and shooting ranges, campgrounds, recreational vehicle parks, and such attractions as merry-go-rounds, ferris wheels, skycoasters, roller coasters, race tracks, and all places where any form of diversion, recreation, sport, or pastime is offered or provided, which are located in the City.

(e) "Tax" means the Admission Tax imposed pursuant to Section 195.03. (~~Ord. 21-175. Passed 11-8-21.~~)

### **195.03      ADMISSION TAX LEVIED.**

To provide funds for the purposes of general municipal operations, procurement of fixed assets or permanent improvements including the payment of costs of acquiring, constructing, reconstructing, rehabilitating, remodeling, renovating, enlarging, improving, equipping or furnishing facilities by contract, lease, lease-purchase, or otherwise, and including cooperative arrangements with other political subdivisions, nonprofit corporations or other entities, payment of lease rentals, lease-purchase amounts, debt charges or other obligations, the administration of deficits in City funds and for all other lawful purposes, there is hereby levied and imposed upon every person who pays an admission charge to any one place:

(a) A tax of eight percent (8%) on the admission charge for each individual who is admitted to any place in the City. The tax is levied and imposed irrespective of who pays the admissions charge or when the admissions charge is paid. The tax shall apply to every admission within the City for which a charge is made, notwithstanding that the sale of the ticket or other evidence or right of admission thereto is made outside the City. **Where the tax is imposed and levied upon the admission charge for entry to a place, no further tax is imposed and levied upon an admission charge to another place within the physical confines of the place if the admission charge is less than that for admission to the original place.** (~~Ord. 21-175. Passed 11-8-21.~~)

### **195.05      COLLECTION OF TAX.**

(a) Every person receiving any payment on which a tax is levied under this chapter shall collect the amount of the tax imposed by Section 195.03 from the person making the admission payment. The tax required to be collected under this chapter shall be deemed to be held in trust for the benefit of the City and deemed to be trust funds in the hands of the person required to collect the tax until all such tax collected is paid to the City as herein provided. Any person required to collect the tax imposed under this chapter who fails, refuses or neglects to collect the tax, or having collected the tax, fails, refuses or neglects to remit the tax to the Finance Director in the manner prescribed by this chapter and

the Rules and Regulations, whether such failure, refusal or neglect is the result of their own act or the result of acts or conditions beyond their control, shall nevertheless be personally liable to the City for the amount of such tax, whether or not such tax has been collected.

(b)(1) The tax imposed by this chapter shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Finance Director monthly and remittances therefor are due on or before the ~~twentieth~~ **twenty-fifth** (20<sup>th</sup>) day of the month succeeding the end of the monthly period in which the tax is collected or received. The person receiving any payment for admissions shall make out a return upon such forms prescribed by or acceptable to the Finance Director and set forth such information as the Finance Director may require, showing the amount of the tax collected upon admissions for which he or she is liable for the preceding monthly period, and shall sign and transmit the same to the Finance Director with a remittance for the amount of tax due. Failure to receive or procure any form prescribed by the Finance Director shall not excuse any person from timely filing the return due or from paying any admissions tax due.

(2) The Finance Director may in their discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he or she may deem necessary to determine correctly the amount of tax collected and payable. Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the Finance Director shall be the judge, the Finance Director may require the report and remittance of the tax immediately upon the collection of the tax, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the Finance Director shall determine. Failure to comply with any requirement of the Finance Director as to report and remittance of the tax shall be a violation of this chapter.

~~(c) Transition Period. The provisions of Section 195.05(b)(1) shall take effect on January 1, 2023. For the period between January 1, 2022 and December 31, 2022, the admissions tax imposed and levied hereunder shall accrue at the time an individual is admitted to a place because of or as a result of the payment of an admission charge, irrespective of when or by whom paid, and shall be reported and remitted by the person responsible for the collection of the tax to the Finance Director on or before the twentieth (20<sup>th</sup>) day of the month next succeeding the end of that month in which the tax accrued. The person receiving any payment for admissions shall make out a return upon such forms prescribed by or acceptable to the Finance Director and set forth such information as the Finance Director may require, showing the amount of the tax collected upon admissions for which he or she is liable, and shall sign and transmit the same to the Finance Director with a remittance for the amount of tax due. Failure to receive or procure any form prescribed by the Finance Director shall not excuse any person from timely filing the return due or from paying any admissions tax due. (Ord. 21-175. Passed 11-8-21.)~~

Section 2. If any section, phrase, sentence, or portion of this Ordinance is for

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any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 3. This City Commission finds and determines that all formal actions of this City Commission concerning and relating to the passage of this Ordinance were taken in an open meeting of this City Commission and that all deliberations of this City Commission and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 4. That for the reasons set forth in the preamble hereto, this Ordinance shall take effect at the earliest time allowed by Law.



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RICHARD R. BRADY  
PRESIDENT OF THE CITY COMMISSION



ATTEST: 

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CATHLEEN A. MYERS  
CLERK OF THE CITY COMMISSION

Passed: June 12, 2023 (effective after 30 days)