



Ohio Revised Code

Section 503.57 Taxes related to tourism development.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

(A) As used in this section:

(1) "Admission" means the right or privilege to enter into a place.

(2) "Tourism development district" means a district designated by a township under section 503.56 of the Revised Code.

(3) "Territory of a tourism development district" means all of the area included within the territorial boundaries of a tourism development district.

(B) For the purpose of fostering and developing tourism within a tourism development district and paying the costs of administering the tax, the legislative authority of a township may, by resolution, levy a tax upon all of the following:

(1) Amounts paid for admission to any place, including parking lots and facilities, located in the territory of a tourism development district;

(2) Amounts paid for tickets or cards of admission to theaters, operas, and other places of amusement located in the territory of a tourism development district, sold at places other than the ticket offices of such places, over and above the amounts representing the established price therefor at such ticket offices;

(3) Amounts paid for admission to any public performance at any roof garden, cabaret, or other similar entertainment venue located in the territory of a tourism development district, in which the charge for admission is a service or cover charge;

(4) Amounts paid as annual membership dues by every club or organization maintaining a golf course located in the territory of a tourism development district;



(5) Green fees paid to a golf course located in the territory of a tourism development district either under club or private ownership.

(C) The rate of a tax levied under this section shall not exceed five per cent of the admission charge, membership dues, or green fees. Every person receiving any payment on which a tax is levied under this section shall collect the amount of the tax from the person making the admission payment.

(D) The legislative authority of a township levying a tax pursuant to this section shall establish all regulations necessary to provide for the administration of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. The regulations shall provide, after deducting the real and actual costs of administering the tax, that the revenue be used exclusively for fostering and developing tourism within the tourism development district in which the tax is levied.