

Section 6b.

Notwithstanding the provisions of Section 6a, above, the council shall not impose a tax on the amounts paid for admissions, including, without limitation, a tax, whether stated as a percentage or otherwise, based upon any fee:

1. charged or paid for the right or privilege to enter into a place, or for the use of any facilities or grounds, whether publicly or privately owned; or
2. charged or paid as annual membership dues to any club or organization; or
3. charged or paid for admission by season ticket or subscription; or
4. charged or paid for tickets or admission to any sporting event or entertainment performance; or
5. charged or paid as a greens fee by golf courses, either under club or private ownership,

at a rate in excess of three percent (3%) of the amount of such charge without a vote of the electorate first amending this provision in the manner provided in Article XVIII, Sections 8, 9, and 14 of the constitution of the state of Ohio. For purposes of this Section 6b, the term "amounts paid for admission" shall not include any payment made for the use or possession, or the right to the use or possession, of a room or group of rooms to be used for dwelling, lodging or sleeping purposes. Any ordinance, regulation, rule or policy enacted prior to the adoption of this amendment that violates or is otherwise inconsistent with the prohibition set forth in this Section 6b shall be null and void and of no force or effect.

(Amended by Ord. No. 302-1998, eff. Nov. 3, 1998; election of Nov. 3, 1998)

Income Tax ^[15]

Footnotes:

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This heading does not constitute part of the text of the charter of the city of Cincinnati. It was added solely for convenience in identifying subject matter in the January, 1969 republication of the charter by the clerk of council.