

## CHAPTER 183

### Admission Tax

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#### 183.01 DEFINITIONS.

When used in this chapter and unless otherwise distinctly expressed, the following words and phrases shall have the meaning set out herein:

- (a) Admission Charge. "Admission charge" means any charge for the right or the privilege to enter any place; it shall include a charge made for season tickets or subscriptions, membership fees, a minimum service charge, a cover charge or charge made for use of seats and tables, reserved or otherwise, and similar accommodations; in addition to its usual and ordinary meaning, it shall include a charge made for rental or use of equipment or facilities for purposes of recreation or amusement, and when 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. The designation of nomenclature attached to the use or rental of the property or for services rendered shall not be construed to avoid the application of the tax hereinafter provided.
- (b) Place. "Place" includes, but is not limited to, circuses, motion picture theaters, dance halls auditoriums, stadiums, athletic pavilions, exhibition halls, swimming pools, amusement parks, golf courses and golf ranges, bowling alleys, restaurants, taverns, night clubs, cabarets, theaters of all kinds, lecture halls, archery and shooting ranges, yacht clubs and marinas, boat launching and dock facilities, physical fitness salons, health clubs, gymnasiums, tennis courts and tennis clubs and all other places where any form of entertainment, diversion, recreation, or amusement is offered or provided.
- (c) Person. "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, co-operative, fraternal, non-profit, acting in a fiduciary capacity or otherwise.  
(1969 Code 108.01)

#### 183.02 ADMISSION TAX LEVIED.

There is hereby levied and imposed upon every person who pays an admission charge to any place located within the limits of the City of Mentor:

A tax of three percent (3%) on the amounts paid for admission to any place. 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 of right of admission thereto is made outside of the City. (1969 Code 108.02)

#### 183.03 EXCLUSION FROM TAX.

The tax levied by this chapter shall not be applicable to admission charges to be used exclusively for charitable, eleemosynary, educational or religious purpose or used exclusively for the benefit of members of the police or fire departments or divisions of any municipal corporation.

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

The exemption from tax provided in this section shall not 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 a payment in excess of the flat rates ordinarily charged for the same talent, services or other items.

(1969 Code 108.03)

#### 183.04 COLLECTION OF TAX, STATEMENT AND REMITTANCE.

(a) Collection. Every person receiving any payment on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the Finance Director as herein provided.

Any person required to collect the tax imposed under this chapter who fails to collect the same or, having collected the same, fails to remit the same to the Finance Director in the manner prescribed by this chapter, whether such failure is the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the City for the amount of such tax and, unless the remittance is made as herein required, shall be guilty of a violation of this chapter.

(b) Remittance. The tax imposed hereunder 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 in monthly installments and remittances therefor on or before the tenth day of the month next succeeding the end of the monthly period in which the tax is collected or received.

Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Finance Director, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Finance Director unless the check is honored and is in the full and correct amount.

(c) Statement. The person receiving any payment for admission shall make out a return upon such forms and set forth such information as the Finance Director may require, showing the amount of the tax upon admission for which he is liable for the preceding monthly period, and shall sign and transmit the same to the Finance Director with a remittance for such amount; provided that the Finance Director may, in his discretion, require verified annual returns from any person receiving admission payments, setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable.

(d) Temporary or Transient. 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, he may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition or the series of performances or exhibition, or at such other times as he shall determine; provided, however, that before a certificate of registration shall be issued, the Finance Director may require a sum of money or bond in lieu thereof conditioned upon the faithful compliance with the provisions of this section. Prior to conducting a temporary or transient place, a certificate of registration shall first be obtained from the Finance Director as required by this chapter.

(e) Failure to Comply Report/remittance. Failure to comply with any requirement of the Finance Director as to report and remittance of the tax as required shall be a violation of this chapter.

(f) Examination of Records, etc. The books, records and accounts of any person collecting a tax herein levied as to admission charges and tax collections shall be subject to examination and audit at all reasonable times by the Finance Director.

(g) Late Payment - Penalty Charge. If the tax imposed by this chapter is not paid when due there shall be added as part of the tax, interest at the rate of one and one-half percent (1-1/2%) per month from the time the tax became due until paid.

(1969 Code 108.04)

#### 183.05 CERTIFICATE OF REGISTRATION: FEE.

Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the Finance Director, make application to and procure from the Finance Director a Certificate of Registration, the fee for which shall be one dollar (\$1.00). Such Certificate shall continue valid until December 31 of the year in which the same was issued. The Certificate of Registration or duplicate original copies thereof, to be issued by the Finance Director without additional charge, shall be posted in a conspicuous place in each place where tickets of admission are sold.

It shall be the duty of the Division of Police to see that any required person has obtained a Certificate of Registration and paid the fee prescribed herein.

(1969 Code 108.05)

#### 183.06 RULES AND REGULATIONS.

The Finance Director shall have power to adopt rules and regulations not inconsistent with the provisions of this chapter for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of such rules and regulations shall be on file and available for public examination in the Finance Director's office. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this chapter. (1969 Code 108.06)

#### 183.07 CONFIDENTIAL REPORTS.

All returns and information relating to the business of any person required to collect the tax imposed herein and coming into possession of the Finance Director or the Director's agents and employees shall be held confidential. No disclosures thereof shall be made unless ordered by a court of competent jurisdiction, except that the Finance Director may furnish the Bureau of

Internal Revenue, Treasury Department of the United States, with copies of returns filed.  
(1969 Code 108.07)

**183.99 PENALTY.**

Whoever violates any of the provisions of this chapter shall be guilty of a misdemeanor of the third degree, as defined in Section 501.99 of the Codified Ordinances of the City. Upon conviction for a second or subsequent offense, a person shall be guilty of a misdemeanor of the first degree, as defined in Section 501.99 of the Codified Ordinances of the City.  
(1969 Code 108.99)

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