

ORDINANCE NO. 94-2021 (F)

By Council Member Hart

An Ordinance amending Ordinance Nos. 81-2020 and 133-2020 to extend the suspension upon the levy of an admissions tax under Chapter 155, "Admissions Tax," of Part One, *Administrative Code*, of the Codified Ordinances of the City of Cleveland Heights; to extend the moratorium on the collection and remittance of the same; and declaring an emergency.

WHEREAS, the Home Rule amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "[m]unicipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities.

WHEREAS, pursuant to Ohio Revised Code 715.013, municipalities may impose admissions tax upon certain establishments, and such taxes are entirely controlled by the municipality; and

WHEREAS, Chapter 155, "Admissions Tax," of the Codified Ordinances of the City of Cleveland Heights levies taxes upon certain categories of businesses that charge for the right of privilege to enter into an establishment, as defined within the Code; and

WHEREAS, on July 6, 2020, in response to the COVID-19 pandemic, this Council, by way of Ordinance No. 81-2020, temporarily suspended the levy of the admissions tax and placed a moratorium on the collection and remittance of the same so that businesses affected by such taxes could mitigate and recoup their financial losses caused by the pandemic; and

WHEREAS, such suspension and moratorium were scheduled to end on December 31, 2020 and this Council, by way of Ordinance No. 133-2020, extended the suspension and moratorium to June 30, 2021; and

WHEREAS, based on the continuing deleterious financial effects that COVID-19 is causing upon businesses affected by such taxes, this Council wishes to extend the suspension and moratorium period to assist such businesses in mitigating and recouping their financial losses.

BE IT ORDAINED by the Council of the City of Cleveland Heights, Ohio, that:

SECTION 1. Section 1 of Ordinance No. 81-2020, as amended by Ordinance No. 133-2020, shall be, and is hereby, amended to read as follows:

SECTION 1. This Council hereby suspends the levying of admissions tax under Chapter 155, "Admissions Tax," of Part One, *Administrative Code*, of the Codified Ordinances of the City of Cleveland Heights and places a moratorium on the collection and remittance of the same, from July 1, 2020 to June 30, 2021 December 31, 2021, which may be extended upon additional action by Council.

SECTION 2. Notice of the passage of this Ordinance shall be given by publishing the title

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and abstract of its contents, prepared by the Director of Law, once in one newspaper of general circulation in the City of Cleveland Heights.

SECTION 3. This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health and safety of the inhabitants of the City of Cleveland Heights, such emergency being the need for the amendment to Ordinance Nos. 81-2020 and 133-2020 to be effective at the earliest time possible for all Cleveland Heights businesses to continue to compete in the marketplace in light of the deleterious financial impact of COVID-19 upon such businesses. Wherefore, provided it receives the affirmative vote of five (5) or more of the members elected or appointed to this Council, this Ordinance shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.

JASON S. STEIN
President of Council

AMY HIMMELEIN
Clerk of Council

PASSED: June 28, 2021