

ORDINANCE NO. 44-2022 (F), *First Reading*

By Mayor Seren

An Ordinance amending Ordinances 81-2020, 133-2020 and 94-2021 and extending the suspension of 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; extending 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 such an admissions tax 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 adopted Ordinance No. 81-2020, temporarily suspending the levy of the admissions tax and placing a moratorium on the collection and remittance of the same, through December 31, 2020, to help businesses affected by such taxes to mitigate financial losses caused by the pandemic; and

WHEREAS, this Council later adopted Ordinance No. 133-2020, to extend the suspension and moratorium to June 30, 2021; and

WHEREAS, the suspension and moratorium upon the admissions tax was subsequently extended through December 31, 2021, by Council's adoption of Ordinance No. 94-2021 on June 28, 2021; and

WHEREAS, based on the continuing negative financial impacts of COVID-19 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 through 2022.

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 and Ordinance No. 94-2021, 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 December 31, 2022, which may be extended upon additional action by Council.

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SECTION 2. Notice of the passage of this Ordinance shall be given by publishing the title 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 extension of the moratorium upon the collection and remittance of an admissions tax to be effective at the earliest time possible for Cleveland Heights businesses to continue to recover from the financial impact of COVID-19 upon such businesses as they head into the summer season. 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.



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MELODY JOY HART  
President of the Council



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AMY HIMMELEIN  
Clerk of Council

PASSED: April 18, 2022

Presented to Mayor: April 19, 2022

Approved: April 21, 2022



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KAHLIL SEREN  
Mayor