



City of Columbus Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 3343-2025

30-Day

File ID: 3343-2025

Type: Ordinance

Status: Passed

Version: 1

***Committee:** Rules & Policy Committee

File Name: Econ Dev CFA 2025 Admission Tax

File Created: 11/26/2025

Final Action: 12/18/2025

Auditor Cert #:

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: Seth Brehm 645.8644

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title:

To amend and enact various provisions of Chapter 376 of the Columbus City Code in order to strengthen the levying, collection, and allocation of admissions tax for facility stabilization receipts. (\$0.00)

Sponsors: Nicholas Bankston

Attachments: Code Change Form Ch 376_2025-12-04

Related Files:

Approval History

Version	Seq #	Action Date	Approver	Action	Due Date
1	1	11/28/2025	DEVELOPMENT DIRECTOR	Approved	12/2/2025
1	2	12/4/2025	ATTORNEY APPROVER	Approved	12/2/2025

Notes: Inb

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	12/08/2025	Read for the First Time				
1	Columbus City Council	12/15/2025	Approved				Pass
1	COUNCIL PRESIDENT	12/15/2025	Signed				
1	MAYOR	12/17/2025	Signed				
1	ACTING CITY CLERK	12/18/2025	Attest				

ODI: Following the review and approval, when required, the Office of Diversity and Inclusion certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

Explanation

Background: In December 2018, Columbus City Council passed Ordinance No. 3379-2018 which enacted Chapter 376 of the Columbus City Codes in order to establish the Facility Stabilization fund and an admissions tax on entrance to events held at Nationwide Arena. Chapter 376 was further amended to strengthen the regulatory tax framework in December 2019 with the passage of Ordinance No. 3102-2019. This third piece of legislation will amend Chapter 376 to increase the admissions tax for events held at Nationwide Arena in order to support additional capital investment in the facility.

Fiscal Impact: No funding is required for this legislation. The admissions tax established under Chapter 376 of the Columbus City Codes is being increased by two percent, and the additional two percent is being allocated to the Franklin County Convention Facilities Authority to support Nationwide Arena.

Title

To amend and enact various provisions of Chapter 376 of the Columbus City Code in order to strengthen the levying, collection, and allocation of admissions tax for facility stabilization receipts. (\$0.00)

Body

WHEREAS, Nationwide Arena is an essential component of Columbus’ economic development and the city’s capacity to attract concerts, conventions, and events; and

WHEREAS, the profile of Columbus as a destination city requires increasing demand on the capacity of Nationwide Arena; and

WHEREAS, Nationwide Arena is a publicly owned facility, and in order to meet the long-term needs of Nationwide Arena, it is necessary to strengthen the dedicated funding stream provided by the admissions tax to support essential facility maintenance, upgrades, and repairs; and

WHEREAS, the tax enacted under this ordinance will provide the resources necessary not only for the capital needs of Nationwide Arena, but also support for capital improvements to other major cultural

facilities, sports venues, public art, and performance arts spaces; and

WHEREAS, Chapter 376 of the Columbus City Codes regards the taxation of admissions to events held at Nationwide Arena; and

WHEREAS, it has become necessary in the usual daily operation of the City of Columbus, in promotion of its efforts to invest in the creative economy pursuant to the 2022 Downtown Columbus Strategic Plan, adopted by City Council under Resolution No. 0164X-2022, to amend Chapter 376 which provides taxation regulations on admissions to events held at Nationwide Arena; **NOW, THEREFORE,**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That Sections 376.02, 376.03, and 376.04 of the Columbus City Codes are hereby amended to read as follows:

376.02 - Establishment and Imposition of Tax.

(a) For the purpose of providing revenue for the support and stabilization of cultural arts facilities, sports facilities, public art, and performance venues in the city, there is hereby levied, and shall be paid and collected an admissions tax of five percent (5%) on the price paid to gain admission to any event occurring at Nationwide Arena, pursuant to Article XVIII, Section 3 of the Ohio Constitution and Ohio Revised Code Section 715.013(B)(1). The tax shall apply to every admission for which a charge is made, excepting those performances and events which are exempted as provided in this chapter, notwithstanding the sale of the ticket or other evidence of right of admission thereto is made outside of the city.

(b) For the purpose of providing revenue for the support and stabilization of cultural arts facilities, sports facilities, public art, and performance venues in the city, there is hereby levied, and shall be paid and collected an additional admissions tax of two percent (2%) on the price paid to gain admission to any event occurring at Nationwide Arena, pursuant to Article XVIII, Section 3 of the Ohio Constitution and Ohio Revised Code Section 715.013(B)(1). The additional tax shall apply to every admission for which a charge is made, excepting those performances and events which are exempted as provided in this chapter, notwithstanding the sale of the ticket or other evidence of right of admission thereto is made outside of the city.

376.03 - Intended Use.

(a) The full amount of the revenue collected by the City from the admissions tax levied pursuant to Section 376.02 shall be allocated as follows, subject to appropriation and approval of city council, and shall be utilized for the following purposes:

1. Eighty percent (80%) of the admissions tax levied under Section 376.02(a) shall be allocated to the Franklin County Convention Facilities Authority and shall be designated for the purpose of making capital improvements, or for debt service on bonds issued for capital improvements, to Nationwide Arena.

2. Twenty percent (20%) of the admissions tax levied under Section 376.02(a) shall be allocated to the Greater Columbus Arts Council and shall be designated for support of cultural arts facilities, sports facilities, public art, and performance venues, other than Nationwide Arena, within the city.

3. One hundred percent (100%) of the admissions tax levied under Section 376.02(b)

shall be allocated to the Franklin County Convention Facilities Authority and shall be designated for the purpose of making capital improvements, or for debt service on bonds issued for capital improvements, to Nationwide Arena.

(b) The payment schedule for the aforementioned allocation shall be determined by the Auditor.

(c) The Franklin County Convention Facilities Authority and the Greater Columbus Arts Council shall within one hundred twenty (120) days after the end of their respective fiscal years provide to the Auditor financial statements of the organizations for such fiscal year prepared in accordance with generally accepted accounting principles, with an opinion thereon by a firm of certified public accountants.

(d) The Franklin County Convention Facilities Authority and the Greater Columbus Arts Council shall within one hundred twenty (120) days after the end of their respective fiscal years provide to Council a report of activities with regard to the utilization and distribution of funds associated with the admissions tax.

376.04 - Effective Date.

The tax levied and imposed pursuant to the provisions of ~~this chapter~~ Section 376.02(a) of this Chapter shall apply to any admissions charged and paid on and after July 1, 2019. The tax levied and imposed pursuant to the provisions of Section 376.02(b) of this Chapter shall apply to any admissions charged and paid on and after July 1, 2026.

SECTION 2. That existing Sections 376.02, 376.03, and 376.04 of the Columbus City Codes are hereby repealed.

SECTION 3. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.