THERE IS NO LEGAL OBJECTION TO THIS LEGISLATION IF AMENDED AS FOLLOWS:

1. In the Title, line 3, strike "Section 195.03 as amended by Ordinance No. 305-17 passed April 24, 2017" and insert "Sections 195.01 and 195.03 as amended by various ordinances".

2. In Section 1, after "read as follows" insert new sections to read as follows:

195.01 Definitions

As used in this chapter:

(a) "Administrative Rulings" or Rulings mean the Rulings issued by the Commissioner of Assessments and Licenses, upon the request of a taxpayer, interpreting this chapter and the Rules and Regulations. Administrative rulings shall be binding and effective upon issuance as to the taxpayer requesting the Ruling.

(b) "Admission charge" means a charge paid for the right or privilege to enter into a place. Admission charge includes, but is not limited to, a charge made for season tickets or subscriptions. However, if the charge includes rental of property or services it shall be deemed to be an admission charge if so designated, unless the charge is for rental or services and persons who do not use such property or services are admitted free. If a lesser charge is made to persons who do not desire to use the property or services offered, the lesser charge shall constitute the admission charge. The designation of the charge as a rental or service charge shall not be construed to avoid the application of the tax if it is in effect a charge for admission.

(c) "Board of Review" means the board created under Section 191.2501 of the Codified Ordinances of Cleveland, Ohio, 1976.

(d) "City" means the City of Cleveland, Ohio.

(e) "Commissioner" means the Commissioner of Assessments and Licenses of the City.

(f) "Person" means individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, joint ventures, corporations, companies, joint stock companies, associations, societies, clubs, the state and its political subdivisions, or group or combination of individuals of any form. With respect to provisions of this chapter that impose or prescribe a penalty, the term "person" shall include the owners of an association, pass-through entity and unincorporated business entity and the officers of a corporation.

(g) "Place" includes, but is not limited to, indoor and outdoor theaters, dance halls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks and observation towers and all other similar places.

(h) "Revised Code" means the codified statutes of the State of Ohio, as amended.

(i) "Rules and Regulations" means the Rules and Regulations adopted by the Commissioner of Assessments and Licenses.

(j) "Taxpayer" means the person charged by this chapter with the duty of collecting and remitting the tax levied and imposed under this chapter.

(k) "Strip Club" means any place, venue, club, cabaret, bar, lounge, theatre, or other establishment that regular features live nude, semi-nude, or topless dancing, erotic dancing, or other substantially similar adult-oriented live entertainment as defined in Section 347.07 of the Codified Ordinance of Cleveland, Ohio, 1976.

3. In Section 1 at amended Section 195.03, after division (h)(4), insert new division (i) to read as follows:

"(i) Notwithstanding any provision in this chapter to the contrary, no admission to a strip club shall be eligible for any exemption, reduced rate, wavier, or other preferential tax treatment under this chapter."

Date: _____ (Signed): _____
Kevin Roberts
Chief Assistant Director of Law

Ord. No. 469-2026