



## Ohio Revised Code

### Section 503.54 Township admission fee.

Effective: April 3, 2025

Legislation: House Bill 315 - 135th General Assembly

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(A) As used in this section:

(1) "Admission" means the right or privilege to enter into any place.

(2) "Qualifying township" means a township that has all or any part of a qualifying event venue within its boundaries.

(3) "Qualifying event venue" means a theater, concert hall, entertainment venue, or similar space for hosting performances or events that meets both of the following requirements:

(a) The venue has a capacity of at least two thousand attendees;

(b) The venue, and the land on which it is situated, is exempt from property taxation.

(B) For the purposes of providing revenue for police, fire, and emergency medical services and of paying the costs of administering the fee, the legislative authority of a qualifying township may, by resolution, impose a fee upon the sale of admission to any qualifying event venue in the township.

(C) The resolution shall state that the fee does not apply to amounts paid for admission to any of the following:

(1) A county fairground;

(2) Events or activities sponsored by the state or a political subdivision, including any city, local, or exempted village school district;

(3) Events or activities wherein the charge for admission is ten dollars or less.



(D) The rate of a fee imposed under this section shall equal a fixed amount per admission, but shall not exceed one dollar per admission. Every person receiving any payment for a sale on which a fee is imposed under this section shall collect the amount of the fee from the person making the admission payment and remit the fee to the qualifying township in the manner and at the times prescribed by the regulations adopted by the board of township trustees.

(E) The resolution shall state that the fee shall be referred to as a "protect and serve charge." Before adopting the resolution, the board of township trustees shall conduct two public hearings on the resolution, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of such hearings shall be given by publication in a newspaper of general circulation in the township or as provided in section 7.16 of the Revised Code once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten nor more than thirty days before the first hearing.

No resolution under this section shall become effective sooner than thirty days following its adoption, and such resolution is subject to a referendum in the same manner, except as to the form of the petition, as provided in division (H) of section 519.12 of the Revised Code for a proposed amendment to a township zoning resolution. In addition, a petition under this section shall be governed by the rules specified in section 3501.38 of the Revised Code. No resolution imposing a fee under this section for which a referendum vote has been requested shall go into effect unless approved by a majority of those voting upon it.

(F) The legislative authority of a qualifying township imposing a fee pursuant to this section shall establish all regulations necessary to provide for the administration of the fee. The regulations shall provide, after deducting the real and actual costs of administering the fee, that the revenue be used exclusively for providing police, fire, and emergency medical services within the township.

(G) A fee imposed pursuant to this section continues in effect until repealed by resolution adopted by the board of township trustees.