

Bond Case Briefs

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Amazing Tickets, Inc. v. City of Cleveland

Court of Appeals of Ohio, Eighth District, Cuyahoga County - May 2, 2019 - N.E.3d - 2019 WL 1968103 - 2019 -Ohio- 1652

Ticket broker filed a complaint for declaratory judgment against city and commissioner of city's division of assessment and licenses, seeking a declaration that city ordinance imposing an admission tax upon every person who paid an admission charge to any one place within the city was unconstitutional as applied to ticket broker and as written, and that the ordinance was not applicable to ticket broker.

The Court of Common Pleas granted summary judgment in favor of city and commissioner. Ticket broker appealed.

The Court of Appeals held that:

- Ordinance was not unconstitutional as applied to ticket broker, and
- Ordinance was not void for vagueness.

City ordinance applying a tax upon every person who paid an admission charge to any one place within city was not unconstitutional as applied to ticket broker, even though ticket broker argued that ordinance was an arbitrary tax on the aftermarket business activities of ticket brokers, as opposed to a true tax on admissions to an event; tax was specifically imposed upon the person purchasing the admission ticket and was associated with the amount paid for admission notwithstanding the collection duties placed on ticket brokers, tax was limited to amounts paid for admission to places within the city, and ticket brokers did not pay the tax when one broker sold to another broker.

City ordinance applying a tax upon every person who paid an admission charge to any one place within city was not void for vagueness, even though ticket broker argued that ordinance had no standards to prevent arbitrary and discriminatory enforcement and was actually administered and enforced in an arbitrary and discriminatory manner; ordinance provided clear notice of its proscriptions and the conduct required for compliance, was specific enough to prevent arbitrariness or discrimination in enforcement, and was enforced against other entities selling admission tickets in the secondary market.