

# [Bond Case Briefs](#)

*Municipal Finance Law Since 1971*

---

## [Cincinnati's Billboard Tax Declared Unconstitutional by Ohio Supreme Court Ruling.](#)

The Ohio Supreme Court on Thursday blocked the city of Cincinnati's tax on billboard advertising, saying it violates the billboard operator's First Amendment rights.

The city enacted the tax on billboard advertising in 2018 to help close a \$2.5 million budget gap.

Ohio Supreme Court Justice Sharon Kennedy wrote in the majority opinion that "a selective tax creates the intolerable potential of self-censorship by the press and abuse by governmental actors aimed to suppress, compel, or punish speech."

The high court's decision reverses a ruling by the First District Court of Appeals.

Cincinnati City Council imposed the billboard tax, which called for 7% on gross receipts generated by the billboard or an annual minimum fee based on the sign location and size. It was projected to raise \$709,000 a year.

Lamar Advantage GP Co. and Norton Outdoor Advertising, which control 90% of Cincinnati's billboard signs, sued to block the tax. The companies said it'd make it unsustainable to operate their least-profitable billboards and 70 to 80 of the 865 signs the companies operate in Cincinnati would be removed.

So where does the First Amendment issue come in? Roughly 25% to 30% of the sign space is donated for public service announcements and the companies' own speech, such as tributes to notable public figures.

Kennedy said that the "press" includes not only newspapers, books, and magazines, but has been extended to many other media, including cable television.

by Laura A. Bischoff

September 16, 2021

**Cincinnati Enquirer**