

# **Bond Case Briefs**

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## **TAX - OHIO**

### **Lamar Advantage GP Company, L.L.C. v. Cincinnati**

**Supreme Court of Ohio - September 16, 2021 - N.E.3d - 2021 WL 4201656 - 2021-Ohio-3155**

Billboard operators filed suit against city challenging the constitutionality of an excise tax on billboards and moved for a permanent injunction to preclude the city from enforcing the tax.

After granting a preliminary injunction the Court of Common Pleas found the tax unconstitutional and granted permanent injunction. City appealed. The First District Court of Appeals affirmed in part, reversed in part, and remanded. Billboard operators appealed.

The Supreme Court held that City excise tax that fell predominantly on two billboard operators violated the First Amendment.

City excise tax on outdoor advertising signs, which was imposed solely upon two billboard operators, was a discriminatory tax that violated the rights to freedom of speech and free press protected by the First Amendment; tax liability was based on means of communication, was not generally applicable and did not even apply to all advertisers or all advertising signs, but rather, applied to signs that were leased to third parties and included so many exceptions that it targeted and fell upon two billboard operators, and it burdened First Amendment activities, as it required the two operators to remove almost 10% of their billboards, thereby limiting dissemination of protected content.