



**Minutes of the Special Meeting of the Board of Trustees**  
Monday, April 29, 2024

A special meeting of the Cuyahoga Arts & Culture (CAC) Board of Trustees was called to order at 4:36 pm at the Cleveland Public Library, Louis Stokes Wing, 325 Superior Avenue, Cleveland, OH.

The roll call showed that Trustees Blakemore, DiCosimo, Isenhardt, and Scott Taylor were present. It was determined that there was a quorum.

Also in attendance were: Jill Paulsen, Executive Director and CAC staff.

**1. BOARD ACTION – RESOLUTION FOR REPLACEMENT LEVY**

Ms. Paulsen outlined a proposed resolution to Cuyahoga County Council for a replacement tax levy, noting the role of CAC's Board at this meeting is to determine the recommended timing and amount of the proposed tax.

Jeff Rusnak, Principal of R Strategy Group, and Jeremy Johnson, CEO of Assembly for Action, made a presentation to the Board regarding the recommendation for a replacement levy:

Arts & Culture Sector Economic Benefits

- Major contributor to regional economy
- Generates millions of dollars for region
- Creates and supports thousands of family-supporting jobs
- Attracts and retains talent
- Drives tourism
- Enhances neighborhoods
- \$533M in economic activity
- 8,637 jobs (AE6 Study)
- 104.2M in government revenue

Arts and Culture Sector Educational Benefits

- Improves student performance
- Offers unique opportunities and experiences for children
- Provides safe and healthy options for young people

Cigarette tax revenues have declined by more than 50% since 2007.

A replacement levy is recommended at the rate of 3.5 cents per cigarette for a period of 10 year.

This amount has been tested with voters and they are open to supporting a tax at this amount.

It is estimated that a replacement tax at this level will generate approximately \$160M over the ten-year levy period. This estimate factors in a continued decline in the sales of cigarettes in Cuyahoga County over the period.

Because this tax is specifically purposed for nonprofit organizations, work will continue, by Assembly for the Arts, to secure additional and different sources of funding to support independent artists. This is not the work of CAC but Assembly for the Arts.

**ACTION: A RESOLUTION DECLARING IT NECESSARY TO REPLACE AN EXISTING 15 MILLS PER CIGARETTE (1½ CENTS, OR \$.015, PER CIGARETTE) TAX WITH A 35 MILLS PER CIGARETTE (3.5 CENTS, OR \$.035, PER CIGARETTE) TAX, FOR 10 YEARS, AND REQUESTING THE CUYAHOGA COUNTY COUNCIL TO SUBMIT THE QUESTION OF THAT TAX TO THE ELECTORS AT THE ELECTION TO BE HELD ON NOVEMBER 5, 2024, PURSUANT TO SECTION 5743.021(B)(2) OF THE REVISED CODE.**

Motion by – Trustee Blakemore  
Second by – Trustee Scott Taylor

Discussion: None.

**VOTE TO APPROVE A RESOLUTION DECLARING IT NECESSARY TO REPLACE AN EXISTING 15 MILLS PER CIGARETTE (1½ CENTS, OR \$.015, PER CIGARETTE) TAX WITH A 35 MILLS PER CIGARETTE (3.5 CENTS, OR \$.035, PER CIGARETTE) TAX, FOR 10 YEARS, AND REQUESTING THE CUYAHOGA COUNTY COUNCIL TO SUBMIT THE QUESTION OF THAT TAX TO THE ELECTORS AT THE ELECTION TO BE HELD ON NOVEMBER 5, 2024, PURSUANT TO SECTION 5743.021(B)(2) OF THE REVISED CODE.**

Roll call vote: Blakemore – yes  
DiCosimo – yes  
Isenhardt – yes  
Scott Taylor – yes

The motion carried.

## **ADJOURNMENT**

Motion by Trustee Scott Taylor, seconded by Trustee Blakemore, to adjourn the meeting.

The meeting was adjourned at 5:01 pm.

Attest:

Leonard DiCosimo  
Leonard DiCosimo (Sep 30, 2024 10:10 EDT)  
Leonard DiCosimo, Secretary, Board of Trustees







# April 29 2024 Special Meeting Minutes

Final Audit Report

2024-09-30

Created:	2024-09-30
By:	Meg Harris (mharris@cacgrants.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtHtYDlpxfMndWLvUo8rGOQeVZbnMdJgkh

## "April 29 2024 Special Meeting Minutes" History

-  Document created by Meg Harris (mharris@cacgrants.org)  
2024-09-30 - 1:59:47 PM GMT
-  Document emailed to leo@clevelandafcio.org for signature  
2024-09-30 - 1:59:52 PM GMT
-  Email viewed by leo@clevelandafcio.org  
2024-09-30 - 2:10:17 PM GMT
-  Signer leo@clevelandafcio.org entered name at signing as Leonard DiCosimo  
2024-09-30 - 2:10:37 PM GMT
-  Document e-signed by Leonard DiCosimo (leo@clevelandafcio.org)  
Signature Date: 2024-09-30 - 2:10:39 PM GMT - Time Source: server
-  Agreement completed.  
2024-09-30 - 2:10:39 PM GMT