

# Tax Revenue Fact Sheet

## Overview

Cuyahoga Arts & Culture (CAC) is funded by a **tax on cigarettes** sold in Cuyahoga County, Ohio. The first 10-year tax levy was approved by County voters in 2006. The tax was renewed for an additional 10 years in 2015, and replaced and expanded in 2024.

CAC is charged with stewarding the public tax dollars it has been entrusted, as outlined in the Ohio Revised Code Chapter 3381. As a public agency, CAC does not engage in fundraising or campaign activities; its role is to provide information regarding its grantmaking, the stewardship of its public resource, and to educate the public on the importance of public funding.

## Facts

### About the Tax

- CAC is solely funded by a tax on cigarettes sold in Cuyahoga County, Ohio. The tax does not include sales of vapes, marijuana, or other tobacco products.
- The current tax is levied at the rate of 3 ½ cents or 35 mills per cigarette (70 cents per pack), for a duration of ten years.
- Since 2007, the tax has generated more than **\$260 million**. More than \$257 million (95%) has been distributed to Cuyahoga County nonprofit organizations for grants to support arts and culture.

### Tax Revenue History

- CAC revenues have declined by more than 50% since its inception, due to declining smoking rates/cigarette sales.

### 2024 Expansion

- CAC only has permissive authority for the residents of Cuyahoga County to approve, via majority vote, a tax on cigarettes or property.
- In 2024, Cuyahoga County Council approved a resolution for residents to vote to replace and expand CAC's dedicated tax resource.
- The levy was approved by Cuyahoga County voters at the November 5, 2024 General Election with more than 71% of votes in favor of the tax levy.
- The tax will generate funding for 10 years, from February 1, 2025 - January 31, 2035.