

Overview

Cuyahoga County voters approved Issue 55 in November 2024, replacing and expanding Cuyahoga Arts & Culture's sole revenue resource after years of decline. Cuyahoga Arts & Culture (CAC) invests public tax dollars through annual grants to Cuyahoga County's arts and cultural nonprofits.

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, renewed for an additional 10 years in 2015, and replaced and expanded in 2024. The new levy will continue through January 2035.

Facts

About the New Tax

- Issue 55 was approved by Cuyahoga County voters on November 5, 2024.
- The passage of Issue 55 replaces the current tax of 15 mills (1½ cents) per cigarette sold in Cuyahoga County with a tax of 35 mills (3½ cents) per cigarette.
- CAC continues to be 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 new tax could generate an estimated \$160 million over the next 10 years, increasing levels of support after years of steady decline.

CAC's Role

- CAC is charged with stewarding the public tax dollars it has been entrusted, as outlined in the Ohio Revised Code Chapter 3381. CAC makes grants to qualified nonprofits in Cuyahoga County.
- Since 2007, CAC has made over 4,000 grants totaling \$247 million to 485 nonprofits.
- CAC is not charged with finding new or additional sources of public funding for arts and culture.

Implications for CAC Grant Recipients

- CAC will start to collect the increased tax revenues in March 2025 and anticipates new revenue will impact grants made for 2026 and beyond.
- CAC will continue to make grants to support arts and cultural nonprofits in Cuyahoga County, Ohio.