

**Drafter:** William P. Webster

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**Columbus City Code Title Being Amended/Created/Repealed:**

To amend Columbus City Codes Sections 376.02 Establishment and Imposition of Tax, 376.03 Intended Use, 376.04 Effective Date

**What is the overall purpose of this code change?** *Summarize the general themes of the code change(s) and the need for these changes. Please utilize language and descriptors that would be easily understandable by the general public.*

To amend and enact various provisions of Chapter 376 of the Columbus City Codes in order to strengthen the levying, collection, and allocation of the admissions tax for facility stabilization receipts.

**Why is this code change needed?** *Examples: Correcting a drafting error; bringing code into alignment with changes to state law. For other policy changes, it may be necessary to provide a much more in-depth rationale in the section.*

To facilitate the financing for renovation and modernization of Nationwide Arena.

**What would be the impact of not adopting this code change?**

There would be insufficient funding for the project.

**Are there any operating or capital budget cost/savings implications for this code change?** *These may be direct or in-direct, and please also consider long-term impact.*

Funding could be redirected to the project from the General Fund or capital budget.



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**Describe the community engagement process regarding this code change. What residents, impacted parties, and constituents may be affected? Have they been engaged, and how so? How was their feedback incorporated (or not incorporated) into this**

The Arena is a community asset that provides economic development and cultural amenities for our community.

**code change?**

**Will this code change take effect with the ordinance, or is there a delayed effective date?**

The effective date is July 1, 2026.



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