



*Board of Directors*

*Bradley A. Smith  
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## **1851 CENTER FOR CONSTITUTIONAL LAW**

January 16, 2019

Mr. Zach M. Klein, *Esq.*  
Columbus City Attorney  
77 North Front Street  
Columbus, Ohio 43215  
614-645-7385  
*zmklein@columbus.gov*

***Re: R.C. 733.59 Taxpayer Demand regarding Unlawful Assessments imposed by Chapter 375  
("Admissions Tax") as enacted through Ord. 3378-2018.***

Counsel:

This letter is submitted on behalf of City of Columbus business places and taxpayers who will be responsible for collecting and paying the "Admissions Tax" effective July 1, 2019 (copied).

These local businesses and taxpayers request that you comply with your duty to seek a writ of mandamus to assure compliance with Sections 2, 11, 16, and 19 of Article I of the Ohio Constitution; Section 6 of Article VIII of the Ohio Constitution; and the First Amendment to the United States Constitution. More specifically, you must assure the following:

- (1) No assessments are imposed that violate the First Amendment to the United States Constitution and Section 11 of Article I of the Ohio Constitution by compelling taxpayers and businesses to fund objectionable private artistic and political expression;
- (2) No assessments are imposed that violate Section 6 of Article VIII of the Ohio Constitution by using taxation to raise money for operations of an objectionable private corporation; *and*
- (3) No assessments are imposed that violate Sections 1, 2, 16, and 19 of Article I of the Ohio Constitution by utilizing arbitrary discrimination to determine who is subject to the assessment.

Please assure us by February 13, 2019 that you will initiate litigation, pursuant to your duties articulated in R.C. 733.56 and 733.58, to further the aforementioned mandatory objectives.

Upon such assurance, we will provide you the names of our clients, whom we request be named as party-Defendants pursuant to R.C. 733.56-733.58 and R.C. 733.581. This will permit those subject to the assessment to assist in presenting all issues of law and fact in this matter as the statute authorizes.

**If we do not receive timely assurance that the foregoing requested action(s) will promptly take place, then we will file taxpayer litigation on our clients' behalf pursuant to R.C. 733.59.**

If successful in such litigation, our clients will be entitled to their attorneys fees and costs pursuant to R.C. 733.61. Thus, any failure to take action on your part may subject the City and its taxpayers to considerable otherwise-avoidable expenses.

I'm sure you agree that the unlawfulness of your assessments casts doubt on whether and to what extent you should move forward with imposing the new assessments on July 1, 2019. Accordingly, time is of the essence, and you would be wise to (1) promptly take the action is requested herein; and/or (2) postpone implementation of the specified assessment until this litigation concludes.

Please feel free to contact me by email at [MThompson@OhioConstitution.org](mailto:MThompson@OhioConstitution.org).

Best Regards,

/s/ Maurice A. Thompson

Executive Director

1851 Center for Constitutional Law

Cc: *Gina Space, Special Assistant to City Attorney, at [GCSPace@Columbus.gov](mailto:GCSPace@Columbus.gov).*