



ART, POWER & *YOUR VOICE*

A Deep Roots Civic Engagement Resource

The Cuyahoga County Cigarette Tax + Arts Funding

How a voter-approved tobacco tax supports arts and cultural organizations across the county

AT A GLANCE

Cuyahoga Arts & Culture (CAC) receives revenue from a county tax on cigarette sales. County voters expanded the levy in November 2024 to 70 cents per pack. The current levy runs through January 2035. CAC approved more than \$12.9 million in 2026 grants to more than 300 nonprofit organizations.

What is the tax?

The tax is charged on cigarette sales throughout Cuyahoga County. The revenue supports Cuyahoga Arts & Culture, the public agency responsible for distributing these funds through grants. It is separate from the City of Cleveland's general budget and reaches organizations across the county.

How are the funds used?

General operating support for eligible nonprofit arts and cultural organizations.

Project support for public programs, events, exhibitions, education, heritage, and community-based cultural work.

Programmatic support that helps extend funding and opportunities to artists, organizations, and neighborhood initiatives through partner organizations.

Public reporting, grant administration, and stewardship of the voter-approved revenue.

Why does this matter to artists and residents?

Public funding helps organizations pay artists, staff programs, maintain facilities, and offer free or affordable cultural experiences.

Voters determine whether the levy continues or changes, making arts funding directly connected to civic participation.

Because cigarette sales continue to decline, the revenue source is expected to decline over time even after the 2024 increase.

The model raises a long-term policy question: should regional arts funding continue to depend heavily on one declining product tax, or should additional public revenue sources be developed?

What should the community watch?

Annual CAC grant allocations and which organizations and communities receive support.

Changes in cigarette sales and the effect on future arts revenue.

Any future proposal to change the tax structure or expand the taxable products.

How individual artists and small organizations access public arts resources, including partner-based programs.

Ohio Cannabis Tax Revenue + Cultural Funding Options

What Ohio law currently requires, where Cleveland's local share goes, and how culture could become a policy choice

AT A GLANCE

- Ohio applies a **10% excise tax** to adult-use marijuana sales.
- This tax is separate from regular sales tax.
- Under Ohio law:
 - 64%** goes to the state General Revenue Fund.
 - 36%** goes to municipalities and townships that host licensed dispensaries.
- Local governments may use their share for **any lawful purpose**.

How does the tax work?

Consumers pay the 10% adult-use marijuana tax at the point of sale.

- After required refunds, **64% of the revenue goes to Ohio's General Revenue Fund**.
- The General Revenue Fund is the state's main operating fund.
 - It can support broad public needs such as:
 - Education
 - Health services
 - Public safety
 - State administration
 - Other statewide priorities
- The remaining **36% goes to the Host Community Cannabis Fund**.
- This fund distributes money to municipalities and townships with licensed dispensaries.
- These distributions are based on taxable sales connected to each host community.
- Licensed dispensaries are different from smoke shops.**

Local governments decide how to use their share.

What is Cleveland doing now?

Signal Cleveland reported that Cleveland's marijuana-tax receipts were going to the city General Fund.

- The city General Fund supports basic city services.
- Cleveland had received **\$919,338** since state collections began in 2024.
- That included **\$650,249 during 2025**.
- A Cleveland City Council proposal introduced in April 2026 would direct half of the city's marijuana-tax revenue to **ward-level neighborhood equity funds**.

These funds could support neighborhood-level projects and investments across Cleveland's wards.

Could the local share support arts and culture?

Yes, as a policy option.

- Ohio law allows host communities to use local cannabis tax revenue for any lawful purpose.
- Cleveland could choose to dedicate part of its share to arts, culture, and neighborhood creative development.

Possible uses could include:

- Neighborhood public art
- Artist-led community projects
- Cultural facility improvements
- Youth creative employment
- Festival support

A cultural set-aside could be designed as:

- A fixed percentage
- A pilot program
- A competitive fund
- A ward-based community arts allocation

Any proposal would need:

- Clear eligibility rules
 - Public reporting
 - Community input
 - Artist involvement
- Safeguards to ensure the funds add to existing arts support rather than replace it

Questions to consider before proposing a cultural fund

What public purpose would the fund serve?

- Which communities should benefit?
- Who would administer the fund?
- How would artists help shape the process?
- If funds were distributed by ward, how would each ward identify priorities?
- How would the city report?
- How would the program account for changing annual tax collections?

City-Led Arts Initiatives + Public Art Systems

How Cleveland invests in art, commissions public work, reviews projects, and creates opportunities for public participation

AT A GLANCE

Cleveland's arts activity is shaped by several city systems: special investments such as the Transformative Arts Fund, the Chapter 186 Public Art Program, capital projects, design review, landmarks review, public meetings, and annual budget decisions.

Transformative Arts Fund

The Transformative Arts Fund was a \$3 million initiative funded with federal American Rescue Plan Act dollars. Seven artist-led projects were selected for the 2024–2025 program. The City reports that more than 100 artists were paid through the initiative. Because the funding came from a one-time federal recovery allocation, TAF should be understood as a major city-led pilot and investment, not a permanent annual arts fund.

- The fund paired Cleveland-based artists with institutional partners.
 - Projects included murals, sculpture, immersive performance, multimedia work, and neighborhood creative placemaking.
- The program shows that the city can direct flexible public dollars toward artist-led work when leadership, legislation, and administration align.
- Future programs should be evaluated for transparency, artist payment, neighborhood reach, public access, and long-term impact.

Chapter 186 Public Art Program

Cleveland Codified Ordinance Section 186.03 requires 1.5% of the cost of an applicable city project to be devoted to public art. Qualifying art can include sculpture, murals, temporary or permanent work, and artist-designed functional elements. Public art is generally placed at the capital-project site, although the City Planning Commission may approve another location in certain circumstances.

- This creates art opportunities through city capital and infrastructure projects rather than through a single annual grant cycle.
 - Artists should watch city and partner Requests for Qualifications (RFQs), Requests for Proposals (RFPs), capital-project announcements, and public-art selection processes.
- Public art created through the ordinance on city property is generally owned by the City unless a project ordinance states otherwise.

Design review, landmarks, and public comment

Public art, signs, building changes, streetscapes, and other visible projects may need design review or other city approvals. Cleveland's Design Review Advisory Committees make recommendations as part of the legal approval process. Historic districts and designated landmarks have a separate Landmarks Commission review process. Residents may submit comments and attend many public meetings, subject to the posted procedures and deadlines.

- Artists should ask early which permits, engineering reviews, property permissions, maintenance agreements, and design approvals a project requires.
 - Community members can follow meeting agendas, review project materials, and provide timely public comment.
- A strong public-art agreement should address ownership, copyright, credit, maintenance, insurance, removal, documentation, and any waiver of artist rights.

Other city decision points that shape culture

The annual city operating and capital budgets.

City Council ordinances, committee hearings, and public comment.

Use of federal recovery, community-development, infrastructure, and neighborhood funds.

Parks, recreation centers, libraries, public spaces, and city-owned properties that host cultural activity.

Appointments, staffing, and strategies within the Mayor's Office and City Planning related to arts, culture, creative economy, and public art.

