

Admissions Tax

Taxpayer

The tax applies to operators of movie theaters, theme parks, professional sporting events, and other activities for which there is an admissions charge.

Tax Base

The base of the tax varies from community to community, but may include admissions to theaters, sporting events, and other places of amusement, as well as country club dues. State and local sales taxes generally do not apply to admissions.

Rates

Admissions tax rates vary among municipalities. In 2010, the most recent year for which data is available, 66 municipalities levied an admissions tax, including 50 cities and 16 villages. In 68 percent of these municipalities, the rate was 3 percent; rates overall ranged from 0.5 percent to 8.0 percent.

Revenue

(In Millions)

Calendar Year	Total
2006	\$22.0
2007	24.4
2008	24.3
2009	22.2
2010	22.7

All figures are based on an annual survey conducted by the Department of Taxation.

Disposition of Revenue

All revenue is kept by the municipality.

Payment Dates, Special Provisions and Credits

For information on filing and payment of admissions taxes, as well as information on

any special provisions or credits that apply to admissions taxes, contact the city or village in which an activity subject to the taxes is located.

Sections of Ohio Revised Code

Section 715.013.

Responsibility for Administration

Responsibility for administration of admissions taxes is determined by the legislative authority of the municipality imposing the tax.

History of Major Changes

1998	General Assembly enacts Ohio Revised Code section 715.013, which explicitly permits municipalities to levy taxes on admissions. Some municipalities had already been taxing admissions for decades.
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Comparisons with Other States

(As of July 1, 2013)

California

Admissions charges are not subject to the state's sales tax. California counties may levy a tax on admissions charges not exceeding 10% for the maintenance and operation of county-owned public assembly facilities. Cities may levy a tax on admissions charges.

Florida

Admissions charges are subject to the state's 6 percent sales tax and any applicable local sales tax. Certain statutorily defined admissions charges are exempt from taxes.

Illinois

Admissions charges are not subject to the state sales tax. Illinois levies a tax on admissions to casino riverboats at the rate of \$2 per person for casino licensees who admitted 1 million persons or fewer in calendar year 2004 and \$3 per person for all other licensees (not including additional admissions fees charged to licensees). Municipalities have the authority to levy taxes on certain admissions charges.

Chicago levies a tax rate of 9% of admissions fees or other charges paid for the privilege to enter, to witness, to view or to participate in such amusement, except the tax is 5% of the admission fees or other charges to witness in live performances that take place in a space where the maximum capacity is more than 750 persons. Cook County levies a tax of 3% of the admission fees or other charges paid for the privilege to enter, to witness or to view an amusement, except the rate of the tax is 1% of the admission fees or other charges to witness live performances that take place in a space where the maximum capacity is more than 750 persons and less than 5,000 persons or 1.5% where the maximum capacity is 5,000 persons or more. The highest combined tax rate is 12% representing the sum of the highest rates levied by Chicago and Cook County.

Indiana

Admissions charges are not subject to the state sales tax. Indiana levies a casino riverboat tax of \$3 on each admission to a gambling excursion or docked riverboat casinos operating 24 hours per day. Certain counties may authorize admissions taxes in accordance with state law. Counties having a population of more than 140,000 but less than 150,000 may adopt an ordinance between January 1 and June 1 of a year imposing a county admissions tax for the privilege of attending an amusement park. Hendricks County imposes \$1 on the price of each admission to an amusement park. Marion County levies a 10% tax on admissions charges. Certain cities are authorized by state law to levy an admissions tax on the admissions charges for certain entertainment facilities equaling \$.50 for each paid admission. Indiana levies a tax on each person charged for admissions to certain motorsports facilities on a race day. The rate at the Indianapolis Motor Speedway is 6% on any admissions charge of at least \$150, 3% on any admissions charge of at least \$100 but less than \$150, and 2% on any admissions charge of less than \$100.

Kentucky

Admissions charges are generally subject to the state sales tax. One exception is admissions to a horse racing track under the jurisdiction of the Kentucky Horse Racing Commission. These track admissions are subject to a \$.15 tax per ticket tax.

Massachusetts

Admissions charges are not subject to the

state sales tax. A 5% convention center tax is levied in Boston on the price of each ticket for any water-based sightseeing, tourist venue or entertainment cruise or tour, and for any land-based sightseeing, tourist venue or trolley tour conducted partly or wholly within the city, excluding children's tickets where the charge is \$6 or less or tickets sold to an organized school or youth group and adults accompanying such group. Any city or town within the counties of Barnstable, Nantucket, Dukes and Bristol may by popular vote impose an embarkation fee upon all passenger ferry trips based upon the actual number of fee-paying passengers embarking upon all departing ferry trips, excluding those ferry boats that are licensed to transport not more than 100 passengers, originating from a port located within such city or town, at a rate of \$.50 per passenger per fare paying departing trip.

Michigan

Admissions charges are exempt from the state sales tax.

New Jersey

Admissions charges are generally subject to the state sales tax. A municipality in which there is a major place of amusement may adopt an ordinance imposing a surcharge up to 5% of each admission charge that is subject to the New Jersey sales tax. Municipalities within Cape May County are authorized to create tourism improvement and development districts and require certain businesses within the district to collect a 2% municipal sales tax on tourism related sales. New Jersey cities of the fourth class have authority to enact ordinances for the levy of up to 9% on certain retail sales, and the combined rate of taxation of the city and the state may not exceed 13%. Atlantic City imposes a "luxury tax" at 9% on certain retail sales including admissions to theaters, movies, piers, exhibitions, shows, or other places of amusement.

New York

Admissions charges are subject to the state sales tax. The City of Lockport, the City of Niagara Falls, and Niagara County (everywhere outside of Lockport or Niagara Falls) levy an 8% tax on admissions to clubs and cabarets. Nassau County is authorized to impose an "entertainment surcharge" on every facility or arena selling tickets for admission to places of entertainment in the county at a rate of \$1.50 on each admission ticket. Localities with

horseracing tracks may impose a local racing admissions tax of up to 5% or up to 3% in localities with off-track betting.

Ohio

Admissions charges are generally not subject to state sales tax. Local jurisdictions may levy admissions taxes on admissions to theaters, sporting events, and other places of amusement, including country club dues. Tax rates vary from 1.5% to 6%, and the most frequent rate is 3%.

Pennsylvania

Admissions charges are not subject to the state sales tax. Municipalities may levy an admissions tax on admissions to amusements and athletic events up to 10% subject to certain statutory limitations.

Texas

Admissions charges are generally subject to the state sales tax. Municipalities may levy, with voter approval, an admissions tax of up to 10% on events held at an approved venue project in the municipality or county for which the municipality or county has issued bonds to plan, acquire, establish, develop, construct, or renovate the approved venue project.

West Virginia

Admissions charges are subject to the state sales tax. Local governments are authorized to impose an admissions tax of up to 2%.