

ADMISSIONS TAX

TAX BASE

Although there is no state tax on admissions, a number of municipalities levy a tax on admissions to theaters, sporting events, and other places of amusement.

RATES

Admissions tax rates vary among municipalities. However, most rates are 3% or less. In 1999, 57 municipalities levied an admissions tax.

MAJOR EXEMPTIONS

Admissions to events sponsored by the state or other public institutions.

REVENUE (IN MILLIONS)

Calendar	
<u>Year</u>	<u>Total</u>
1997	\$17.9
1998	17.2
1999	18.3
2000	23.0

DISPOSITION OF REVENUE

All revenue collections are kept by the municipality.

SECTIONS OF THE REVISED CODE

Section 715.013.

RESPONSIBILITY FOR ADMINISTRATION

As determined by legislative authority of a municipality.

REMITTER OF TAX

Operators of movie theaters, theme parks, professional sporting events and other activities for which there is an admissions charge.

FILING PROCEDURES

For further information concerning admissions taxes, contact the city or village in which the activity is located.

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COMPARISON WITH OTHER STATES

Most states tax admissions under their sales tax.

California	No special admissions tax, and admissions are exempt from sales tax. However, operators of stadiums within the city and county of San Francisco are subject to a tax of 50 cents per ticket. Tickets sold for \$12.99 or less are exempt.
Florida	Subject to sales tax only.
Illinois	Admissions tax varies among municipalities, highest rate currently in effect is 8%.
Indiana	Certain counties may authorize the tax. Tax rates and base varies. Municipalities may levy a 5% tax on certain admissions.
Kentucky	Admissions subject to sales tax and counties may levy a 10% surcharge on certain multi-purpose arena admissions.
Massachusetts	No special admissions tax, and admissions are exempt from sales tax. Special tax on baseball tickets in Boston. Rate is 5% of price, 15% on luxury box rental.
Michigan	No special admissions tax, and admissions are exempt from sales tax.
New Jersey	Admissions are subject to the sales tax and to various local admissions taxes.
New York	Admissions subject to sales tax only.
Ohio	Admissions taxes vary among municipalities. However, most rates are 3% or less.

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COMPARISON WITH OTHER STATES (con't.)

Pennsylvania Admissions taxes vary among municipalities.
Maximum rate is 10% of admissions price.

Texas Admissions are subject to sales tax and
municipalities may levy an admissions tax of
up to 2%.

West Virginia Admissions are subject to sales tax only.