

## ADMISSIONS TAX

### TAXPAYER

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

### 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 3.0 percent or less.

In 2001, the last year for which data on this tax is available, 61 municipalities reported that they 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>
1998	\$17.2
1999	18.3
2000	23.0
2001	21.7

### DISPOSITION OF REVENUE

All revenue collections are kept by the municipality.

### PAYMENT DATES/SPECIAL PROVISIONS AND CREDITS/FILING PROCEDURES

For information on filing and payment of admissions taxes, as well as information on any provisions or credits affecting 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

As determined by legislative authority of a municipality.

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### COMPARISONS WITH OTHER STATES (AS OF 01/04)

In most states, admissions are subject to sales tax.

#### California

Admissions are exempt from sales tax. 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

Admissions charges are subject to sales tax only.

#### Illinois

Admissions tax varies among municipalities; highest rate currently in effect is 8.0 percent.

#### Indiana

Certain counties may authorize the tax. Tax rates and base varies. Municipalities may levy a 5.0 percent tax on certain admissions.

#### Kentucky

Admissions subject to sales tax and counties may levy a 10 percent surcharge on certain multi-purpose arena admissions.

#### Massachusetts

No state admissions tax, and admissions are exempt from sales tax.

Boston:

A 5.0 percent surcharge is imposed on the price of tickets for water-based sightseeing, entertainment cruises or tours, and tourist venues. A 5.0 percent fee is imposed on the price of baseball tickets. A 15 percent fee is imposed on the rental of luxury boxes located in baseball facilities.

#### Michigan

No special admissions tax, and admissions are exempt from sales tax.

#### New Jersey

Admissions are subject to the sales tax.



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### Atlantic City:

A 9.0 percent luxury tax is imposed on all live theater performances (shows and movies), amusement piers, exhibition facilities, and other places of amusement. (1)

### Cape May County:

A 2.0 percent county tourism tax is imposed on all theater performances (live stage shows and movies), nightclubs and cabarets, sporting events, amusement rides, amusement piers, exhibition facilities, and other places of amusement.

### New York

Admissions subject to sales tax only. Nassau County is authorized to levy a \$1.50 per ticket tax for venues that seat more than 2,500. The cities of Lockport, Niagara Falls, and Niagara County all levy a 7.0 percent tax on admissions to clubs and cabarets.

### Ohio

**Admissions are not subject to sales tax. Admissions taxes levied by some municipalities, with most rates at 3.0 percent or less.**

### Pennsylvania

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

### Texas

Admissions are subject to sales tax. Municipalities have permissive authority to levy an admissions tax of up to 10 percent on all sporting and community events held at a state-approved facility.

### West Virginia

Admissions are subject to sales tax only.

**Note:** (1) *The state sales tax is reduced to 3.0 percent when the luxury tax is imposed.*

