

Admissions Tax

Taxpayer

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

Tax Base

A number of municipalities levy a tax on admissions to theaters, sporting events, and other places of amusement. There is no state tax on admissions, and admissions are not subject to state sales tax.

Rates

Admissions tax rates vary among municipalities from 1.5% to 8.0%. However, most rates are at 3.0%.

In 2002, the last year for which data is available, 68 municipalities levied an admissions tax, comprising 53 cities and 15 villages.

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
2002	22.0

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.

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Responsibility for Administration

As determined by legislative authority of a municipality.

History of Major Changes

1994 • Municipalities permitted to levy an admissions tax.

Comparisons with Other States (As of 01/05)

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 \$0.50 or \$1.50 per ticket (depending on ticket price).

Florida

Admissions charges are subject to sales tax only.

Illinois

Admissions or “amusement” taxes vary among municipalities; highest rate currently in effect is 8.0%. Chicago charges a rate of 3.0% or 7.0%, depending on the size of the facility or hall.

Indiana

Certain counties may authorize the tax. Tax rates and base vary. Eligible municipalities may levy a 5.0% tax on certain admissions. Local governments may impose a local outdoor admissions tax of \$0.50 per each paid admission when events are held at a facility with a capacity of 10,000 or more.

Kentucky

Admissions subject to sales tax. Fiscal courts may impose a 10% surcharge on certain multi-purpose arena admissions.

Massachusetts

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

Boston:

A 5.0% surcharge is imposed on the price of tickets for water-based sightseeing, entertainment cruises or tours, and tourist venues. Tickets on local ferries carry a \$0.50 embarkation fee.

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Michigan

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

New Jersey

Admissions are subject to sales tax. A 10% impact fee is charged on all tickets sold by the New Jersey Nets basketball team.

Atlantic City:

A 9.0% 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% 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% tax on admissions to clubs and cabarets.

Pennsylvania

Admissions taxes vary among municipalities. Current rates in effect range from 5.0% to 10% of admissions price.

Texas

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

West Virginia

Local governments may impose an admissions tax with a maximum rate of 2.0%. Admissions are subject to sales tax.

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