



Admissions Tax

Taxpayer

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 from 1.5 percent to 8 percent. However, approximately 74 percent of all municipalities' rates are set at 3 percent.

In 2006, the most recent year for which data is available, 66 municipalities levied an admissions tax, including 51 cities and 15 villages.

Major Exemptions

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

Revenue (In Millions)

Fiscal Year	Total
2002	\$22.0
2003	21.9
2004	19.9
2005	20.9
2006	22.0

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/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.

History of Major Changes

1998 General Assembly enacts Ohio Revised Code section 715.013, which explicitly states that municipalities may levy taxes on admissions. Some municipalities had already been taxing admissions for decades.

Comparisons with Other States (As of 11/07)

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 or \$2.25 per ticket, depending on ticket price.

A limited admissions tax of 25 cents applies to tickets for all professional baseball games at SBC Park, regardless of ticket price. The city of Santa Cruz charges a 5 percent tax on the price of admission to, or registration for, events.

Florida

Admissions charges are subject to sales tax of 6 percent.

Illinois

Admissions or "amusement" taxes vary among municipalities; the highest rate currently in effect anywhere in Illinois is 8 percent. Chicago charges a rate of 4 percent or 8 percent, depending on the size of the facility or hall. A riverboat casino admission tax is paid by casinos at a rate of between \$3 and \$5 per person, depending on the number of people admitted to the casino during the previous year.

Indiana

Certain counties may authorize the tax. Tax rates and bases vary. Marion County imposes a 6 percent tax on the admission price of any event. Hendricks County imposes a \$1 tax on the price of admission to an amusement park. Local governments may impose a local outdoor admissions tax of 50 cents per each paid admission when events are held at a facility with a capacity of 10,000 or more.

Admissions tax is \$4 per admission to the Orange County riverboat, and is \$3 per admission for any other dockside and cruising casino riverboat, whether the admission is paid or unpaid. A 6 percent admissions tax is charged on tickets to Indianapolis Colts football games.

Kentucky

Admissions are subject to sales tax. Admissions to a live race meeting conducted under the jurisdiction of the Kentucky Horse Racing Authority pay an admissions tax of 15 cents per ticket in lieu of sales tax.

Massachusetts

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

In Boston, a 5 percent surcharge is imposed on the price of tickets for water-based sightseeing, entertainment cruises or tours, and tourist venues. Any city or town within the counties of Barnstable, Nantucket, Dukes and Bristol may impose a 50 cent embarkation fee per passenger per departing trip on all passenger ferry trips, excluding ferry boats that are licensed to transport not more than 100 passengers.

Michigan

Michigan has no special admissions tax, and admissions are exempt from the sales tax.

New Jersey

Admissions are subject to the state's 7 percent sales tax. Also:

- **Atlantic City** – A 9 percent luxury tax is imposed on all live theater performances (shows and movies), amusement piers, exhibition facilities, and other places of amusement. The state sales tax rate is reduced to 4 percent when the luxury tax is imposed.
- **Cape May County** – A 2 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 are subject to a 4 percent state sales tax. The cities of Lockport, Niagara Falls, and Niagara County all levy an 8 percent tax on admissions to clubs and cabarets. Localities with horseracing tracks may impose a local racing admissions tax.

Ohio

Admissions are generally not subject to sales tax. An admissions tax may be enacted locally on admissions to theaters, sporting events, and other places of amusement, including country club dues. Rates vary from 1.5 percent to 8 percent; most are at 3 percent.

Pennsylvania

Admissions taxes vary among municipalities. Maximum current rate is limited to 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 events held at a state-approved facility.

West Virginia

Local governments may impose an admissions tax with a maximum rate of 2 percent. Admissions are also subject to consumer sales and service tax.