

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 2009, 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.
-------------	---

Comparisons with Other States

(As of June, 2012)

In most states (but not Ohio), 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 to \$2.25 per ticket, depending on ticket price. A limited admissions tax of 25 cents applies to tickets for all professional baseball games at AT&T Park in San Francisco, regardless of ticket price.

The city of Santa Cruz charges a 5 percent tax on the price of admission to or registration for events. The city of San Mateo levies an admission tax of 50 cents on admission to horse or harness racing events. The city of Fairfield levies an admission tax of \$5 to golf on any course within the city.

Florida

Admissions charges are subject to the state's 6 percent sales tax rate and any applicable local sales tax.

Illinois

Admissions or “amusement” taxes vary among municipalities; the highest rate currently in effect anywhere in Illinois is 12 percent. Chicago charges a rate of 5 percent or 9 percent, depending on the size of the facility or hall. Cook County charges a rate of 3 percent. A riverboat casino admission tax is paid by casinos at a rate of between \$3 and \$5 per person.

Indiana

Certain counties and cities may authorize taxes on admissions. 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.

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

Massachusetts has 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 tours and tourist venues. Any city or town within the counties of Barnstable, Falmouth, Nantucket, Oak Bluffs, Provincetown and Tisbury may impose a 50 cent embarkation fee per passenger per departing trip on all passenger ferry trips, excluding commuter trips and 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. Municipalities may charge a 5 percent surcharge on each admission subject to state sales tax.

Atlantic City:

A 9 percent luxury tax is imposed on all live theater performances 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 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 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

State sales tax is not imposed on admission charges. Municipalities may levy an admissions tax, the 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 events held at a state-approved facility.

West Virginia

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