



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

INFORMATIONAL PUBLICATION

Admissions Tax Exemptions and Reduced Rates of Tax

Purpose: This Informational Publication describes the exemptions from admissions tax. It has been updated to reflect legislative changes.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §§ 12-540 and 12-541.

Admissions Tax: Except as discussed below, an admissions tax of 10% is imposed on the admission charge to any place of amusement, entertainment, or recreation. The admissions tax rate on motion picture shows is 6%. Any place of amusement, entertainment, or recreation includes but is not limited to:

- Theaters;
- Motion picture shows;
- Auditoriums where lectures and concerts are given;
- Amusement parks;
- Fairgrounds;
- Race tracks;
- Dance halls;
- Ball parks;
- Stadiums;
- Amphitheaters;
- Convention centers;
- Golf courses;
- Miniature golf courses;
- Tennis courts;
- Skating rinks;
- Swimming pools;
- Bathing beaches;
- Gymnasiums;
- Auto shows;
- Boat shows;

- Camping shows;
- Home shows;
- Dog shows; **and**
- Antique shows.

The taxable admission charge does not include any charge for instruction.

Exemptions From Admissions Tax: The admissions tax does not apply to:

- Charges of less than \$1.
- Charges for motion picture shows costing \$5 or less.
- Daily charges entitling patrons to participate in an athletic or sporting activity. Charges that qualify for this exemption include but are not limited to daily or hourly charges for hitting balls at a batting cage, golf cage, or range and daily greens fees at commercially operated golf courses; hourly or daily charges at any commercially operated ice or roller skating rinks; hourly charges for open time at commercially operated tennis and racquetball courts; and hourly charges for paintball and laser tag.
- Charges to any production featuring live performances by actors or musicians presented at Gateway's Candlewood Playhouse, Ocean Beach Park, or any nonprofit theater or playhouse in Connecticut provided the theater or playhouse possesses evidence that confirms exemption from federal tax under IRC § 501.
- Charges to any carnival or amusement ride. **Carnival** means a traveling amusement show. **Amusement ride** means, for the purposes of the admissions tax, a ride confined to a restricted area or to a definite enclosure. Examples of amusement rides include but are not limited to pony rides, miniature autos or trains, ferris wheels, whips, merry-go-rounds, water slides, paddle boats, and tethered balloon rides. When one price is charged that includes admission to the place of amusement and admission to all rides, the entire amount is taxable *unless* the admission to the place of amusement is exempt from the tax. However, if the amusement park separately charges for the park and the rides, only the charge for admission to the park is taxable.

- Charges to any interscholastic athletic event held at the stadium facility at Rentschler Field.
- Charges to any event at the Dunkin' Donuts Park in Hartford, effective July 1, 2020.
- Charges that would have been subject to the cabaret tax under Conn. Gen. Stat. § 12-542. This exemption applies to charges to rooms in places where music, dancing privileges, or any other entertainment is provided to patrons in connection with the serving or selling of alcoholic beverages.
- Charges to events paid for by centers of service for the elderly. The exemption does not apply to charges to the stadium facility at Rentschler Field.
- Charges to events where all the proceeds are paid exclusively to an entity that is exempt from federal income tax under the Internal Revenue Code if the entity actively engages in and assumes the financial risk associated with presenting the event. The exemption does not apply to charges to the stadium facility at Rentschler Field.
- Charges to events conducted primarily to raise funds for federally exempt organizations. See *Events Conducted Primarily to Raise Funds for Federally Exempt Organizations* below for details on qualifying for this exemption. The exemption does not apply to charges to the stadium facility at Rentschler Field.
- Health clubs are excluded from the definition of places of amusement, entertainment, and recreation and are not subject to the admissions tax. See **Policy Statement 2001(11)**, *Admissions Tax Exclusion for Health Clubs*.

Reduced Tax Rates: For sales occurring on or after July 1, 2019, but prior to July 1, 2020, admissions tax is imposed at 7.5% for the following:

- Any event at the XL Center in Hartford;
- Any event at Dillon Stadium in Hartford;
- Any athletic event presented by a member team of the Atlantic League of Professional Baseball at the New Britain Stadium;
- Any event at the Webster Bank Arena in Bridgeport;
- Any event at the Harbor Yard Amphitheater in Bridgeport;
- Any event at Dodd Stadium in Norwich;
- Any event at the Oakdale Theatre in Wallingford; **and**
- Any event other than an interscholastic athletic event at the stadium facility at Rentschler Field.

For sales occurring on or after July 1, 2020, at the venues and events listed above, tax is imposed at 5% of the admission charge.

For sales occurring on or after July 1, 2019, but prior to July 1, 2020, for any event at the Dunkin' Donuts Park in Hartford, the tax is imposed at 5% of the admission charge. As of July 1, 2020, charges for any event at Dunkin' Donuts Park will be exempt from tax.

Events Conducted Primarily to Raise Funds for Federally Exempt Organizations: To qualify for the exemption from the admissions tax for charges to events conducted primarily to raise funds for federally exempt organizations under Conn. Gen. Stat. § 12-541(4), a taxpayer must follow a two-step procedure.

Step One: Three weeks before the event, the taxpayer must submit to the Department of Revenue Services (DRS) in writing:

- The date, location of the fundraising event, and the name of the exempt organization(s) for which the fundraiser is being held; **and**
- A copy of the federal determination letter for the nonprofit organization for which the fundraiser is being held stating that the organization is exempt from federal income tax under the Internal Revenue Code.

After reviewing the information, DRS will issue a conditional exemption letter, if applicable. Mail information to:

Department of Revenue Services
450 Columbus Blvd, Ste 1
Hartford CT 06103

Attn: Walk-In Team/Admissions Tax Exemption

Step Two: Taxpayers must furnish to DRS no later than **30 days after the event** is held:

- A financial statement showing the income received from contributions made by check, online payment and credit card payment, and distribution of profit showing payment to the exempt organization from the fundraising event.

DRS will review the financial statement and issue a letter of exemption for the event if the amount of net profit given to the exempt organization exceeds the amount of tax that would have been charged.

DRS will issue a letter of exemption if the taxpayer submits the documentation requested and the documentation supports the requirements of Conn. Gen. Stat. § 12-541(4). If the required documentation is not submitted, DRS may subject the taxpayer to an assessment of the tax under Conn. Gen. Stat. § 12-548 and penalties under Conn. Gen. Stat. § 12-551.

Effect on Other Documents: Informational Publication 2018(3), *Exemptions From Admissions Tax*, is modified and superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication issued by DRS addresses frequently-asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

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Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

E-Services Update

DRS **myconneCT** will replace the **Taxpayer Service Center (TSC)** as part of a multi-year, multi-phase project. Each year, additional tax types will be transitioned out of the **TSC** and into **myconneCT**. Using **myconneCT**, taxpayers will be able to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at portal.ct.gov/DRS-myconneCT

