



Admission Charges to a Place of Amusement

Introduction

This bulletin explains how state and local sales taxes apply to charges for admission to places of amusement located in New York State. It also explains the special rules that apply for determining the amount subject to tax for certain types of admission charges.

Subject to certain exemptions, admission charges to, or for the use of, any place of amusement located in New York State are subject to state and local sales taxes. Admission charges of 10 cents or less are not subject to tax.

The entity collecting a taxable admission charge must be registered for New York State sales tax purposes and must collect and remit the applicable sales tax. Admission charges are subject to the state sales tax of 4% and applicable local sales tax based on the location of the place of amusement.

Admission charge means the amount paid to gain entry to any place of amusement. It includes any service charge, cover charge, and any other charge for entertainment, amusement, or use of the facilities.

Place of amusement is any facility where entertainment, amusement, or sports are provided.

Taxable admission charges

Examples of taxable admission charges include, but are not limited to, admission charges to:

- professional or college sporting events, including:
 - football, baseball, basketball, or hockey games;
 - golf tournaments;
 - tennis matches;
 - stock car races;
 - track and field events; and
 - swimming or skating competitions;
- amusement parks (however, see Tax Bulletin [Amusement Parks - Admission, Ride, and Other Charges \(TB-ST-30\)](#), and [TSB-M-03\(5\)S, Charges for Admission to a Place of Amusement and for the Use of Amusement Rides](#));
- fairgrounds or exhibition halls;
- beaches;
- carnivals and rodeos;
- variety shows;
- museums, zoos, and aquariums;
- play centers for children;
- trade shows open to the public, such as auto, boat, or animal shows;
- closed circuit television broadcasts of any sporting event originating outside of New York State shown at a theater or other establishment in New York;

- horse racing tracks and simulcast facilities (subject to the 4% New York State sales tax, only);
- haunted houses; and
- adult entertainment establishments.

Nontaxable admission charges

Examples of nontaxable admission charges include charges for admission to:

- motion picture theaters;
- live dramatic, choreographic, or musical arts performances;
- grade, middle, or high school sporting events;
- admission charges taxed under any other law of this state (such as boxing, sparring, or wrestling matches or exhibitions);
- charges to go on amusement rides that are separate from the charge for admission to the place of amusement itself;
- sporting facilities or activities in which the patron is a participant, such as golf, bowling, swimming, or skiing (however, charges for the use of items such as bowling shoes, skis, towels, or lockers are taxable); Note: New York City local sales tax applies. See Tax Bulletin [New York City Health and Fitness Facilities \(TB-ST-615\)](#)
- live circus performances;
- networking events, such as singles events; and
- free tickets to any amusement, including free passes given to employees, as long as there is nothing given in return for the tickets.

An admission charge to a sales tax exempt organization is also not taxable.

Generally, an admission charge by an exempt organization is exempt from sales tax if all of the proceeds exclusively benefit the organization. However, there are certain exceptions to this rule. For example, admissions to a college football game, as noted above, are subject to tax even if the college making the charge is an exempt organization. See [Publication 843, A Guide to Sales Tax in New York State for Exempt Organizations](#), for additional information.

Special rules

Season tickets

Season tickets to taxable events are taxed on the total selling price of the ticket regardless of the price for admission to each event. If a season ticket covers admission to a combination of taxable and nontaxable events, the price of the season ticket should be prorated based on the number of taxable events and sales tax is computed on the prorated amount.

Example: *A season ticket holder pays \$1,000 for a season ticket to attend all home games of a professional football team. The tax is computed on the \$1,000 charge for the season ticket, whether or not the ticket holder attends each game and regardless of the price at which the seat would have been sold for individual games.*

Example: *An arena has 10 events during the summer, three of which are subject to sales tax. An individual may purchase a season ticket for all 10 events for \$240. Since three out the 10 events (30%) are taxable, the sales tax due on the season ticket is computed on \$72 (\$240 multiplied by 30%).*

Box seats

The permanent use or possession of a box or seat, **other than a season ticket**, is taxable based on the amount for which a similar box or seat is sold for each taxable

performance or event. This includes situations where there is an exclusive right to use a particular box or seat for an indefinite term.

Example: *An individual holds a box seat at the X Coliseum. The coliseum hosts four events over the summer. The charge at each event for a seat similar to the individual's box seat is as follows:*

Rodeo	\$30
Basketball game	\$25
Musical theater	\$45
Boxing match	\$60

Sales tax is due from the individual on the \$30 admission to the rodeo and the \$25 admission to the basketball game, whether or not the individual actually attends the events. No tax is due on the admission charge for the musical theater or the boxing match since these events are not subject to sales tax.

Example: *A corporation owning a stadium gives the exclusive right to the permanent use of a particular box for a year to a stockholder owning a certain number of corporate shares. Since the stockholder has exclusive use of the box, the tax applies to the amount for which a similar box or seat is sold for each taxable event.*

Qualifying places of amusement

The sales tax due on admission charges to a *qualifying place of amusement* is calculated on only 25% of the admission charge. See Tax Bulletin [Amusement Parks - Admission, Ride, and Other Charges \(TB-ST-30\)](#), for more information on admission charges to a *qualifying place of amusement*.

Horse racing tracks and simulcast facilities

Admission fees to horse racing tracks and simulcast facilities are subject to state sales tax of 4% but are not subject to local sales tax or the 3/8% sales tax that applies within the Metropolitan Commuter Transportation District.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(d), 1105 (f)(1), 1116, and 1122

Regulations: Section 527.10