



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

IP 2008(11)

25 Sigourney Street  
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

Exemptions From Admissions Tax

**Purpose:** This Informational Publication describes the exemptions from admissions tax. It has been updated to reflect legislative changes and a change of name for one of the exempt venues.

**Effective Date:** Upon issuance.

**Statutory Authority:** Conn. Gen. Stat. §12-541, as amended by 2006 Conn. Pub. Acts 186, §75, and 2007 Conn. Pub. Acts 1, §127 (June Spec. Sess.).

**Exemptions From Admissions Tax:** An admissions tax of 10% is imposed on the admission charge to any place of amusement, entertainment, or recreation including but not limited to theaters, motion picture shows, amusement parks, fairgrounds, racetracks, dance halls, ball parks, and golf courses. For a more comprehensive list, see Conn. Gen. Stat. §12-540(3). The taxable admission charge does not include any charge for instruction.

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. However, health clubs are excluded from the definition of places of amusement, entertainment, and recreation and are excluded from the admissions tax.

See **Policy Statement 2001(11)**, *Admissions Tax Exclusion for Health Clubs*.

- Charges to any event at the XL Center, New Haven Coliseum, New Britain Beehive Stadium, New Britain Stadium, New Britain Veterans Memorial Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway, Lime Rock Park, Thompson Speedway, Waterford Speedbowl, facilities owned or managed by the Tennis Foundation of Connecticut or any successor organization, the William A. O'Neill Convocation Center, the Connecticut Exposition Center, Nature's Art, the Connecticut Convention Center, Dodd Stadium, or the Arena at Harbor Yard.
- Games of the New Britain Rock Cats, New Haven Ravens\*, or Waterbury Spirit\*.  
\* While mentioned in the statute, these teams are no longer in existence.
- 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 that would have been subject to the cabaret tax under Conn. Gen. Stat. §12-542 which are exempt from admissions tax. 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.

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

Department of Revenue Services  
 Taxpayer Services Division  
 Admissions Tax Exemption  
 25 Sigourney Street  
 Hartford CT 06106-5032

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

- A copy of the federal determination letter for the nonprofit organization for which the fundraiser was held stating that the organization is exempt from federal income tax under the Internal Revenue Code; **and**
- A financial statement showing the income and distribution of income and profit 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.

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**Effect on Other Documents:** This Informational Publication modifies and supersedes **Special Notice 2001(4)**, *Exemptions from Admissions Tax*.

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

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (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.

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**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

- **For business returns, tax payments, and electronic bill payments:** Use the **Taxpayer Service Center (TSC)** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on the *TSC* logo or on *File/Register OnLine* for a complete list of taxes that can be electronically filed and paid.
- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the **Taxpayer Service Center (TSC)** to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on the *TSC* logo or on *File/Register OnLine*.

**DRS E-News Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit [www.ct.gov/DRS](http://www.ct.gov/DRS) and follow the directions. Subscription services are available for employer’s withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List.

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