

HCS HB 117 -- SALES TAX ON PLACES OF AMUSEMENT (Burlison)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

This bill authorizes a state and local sales and use tax exemption for the amount paid that results in the right of first opportunity to purchase or decline tickets for admission to events but does not itself result in admission. Currently, there is a state and local sales and use tax on the sales of admission tickets, cash admissions, charges, and fees to or in places of amusement, entertainment, recreation, games, and athletic events. The bill specifies the tax will only apply to sales of admission tickets and charges and fees for admission to view sporting events; dance performances; theater performances; orchestra, concerts, and other performing arts productions; and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, go-karts, miniature golf, zip lines, individual stand-alone amusement rides, and other tourist excursions.