



General Assembly

February Session, 2020

**Raised Bill No. 5469**

LCO No. 2358



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING THE ADMISSIONS TAX.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-541 of the 2020 supplement to the general  
2 statutes is repealed and the following is substituted in lieu thereof  
3 (*Effective July 1, 2020*):

4 (a) Except as provided in subsection (b) of this section, there is hereby  
5 imposed a tax of ten per cent of the admission charge to any place of  
6 amusement, entertainment or recreation. No tax shall be imposed with  
7 respect to any admission charge:

8 (1) When the admission charge is less than one dollar or, in the case  
9 of any motion picture show, when the admission charge is not more  
10 than five dollars;

11 (2) When a daily admission charge is imposed that entitles the patron  
12 to participate in an athletic or sporting activity;

13 (3) To any event, other than events held at the stadium facility, as

14 defined in section 32-651, if all of the proceeds from the event inure  
15 exclusively to an entity that is exempt from federal income tax under the  
16 Internal Revenue Code, provided such entity actively engages in and  
17 assumes the financial risk associated with the presentation of such  
18 event;

19 (4) To any event, other than events held at the stadium facility, as  
20 defined in section 32-651, that, in the opinion of the commissioner, is  
21 conducted primarily to raise funds for an entity that is exempt from  
22 federal income tax under the Internal Revenue Code, provided the  
23 commissioner is satisfied that the net profit that inures to such entity  
24 from such event will exceed the amount of the admissions tax that, but  
25 for this subdivision, would be imposed upon the person making such  
26 charge to such event;

27 (5) Other than for events held at the stadium facility, as defined in  
28 section 32-651, paid by centers of service for elderly persons, as  
29 described in section 17a-310;

30 (6) To any production featuring live performances by actors or  
31 musicians presented at Gateway's Candlewood Playhouse, Ocean Beach  
32 Park or any nonprofit theater or playhouse in the state, provided such  
33 theater or playhouse possesses evidence confirming exemption from  
34 federal tax under Section 501 of the Internal Revenue Code;

35 (7) To any carnival or amusement ride;

36 (8) To any interscholastic athletic event held at the stadium facility,  
37 as defined in section 32-651;

38 (9) If the admission charge would have been subject to tax under the  
39 provisions of section 12-542 of the general statutes, revision of 1958,  
40 revised to January 1, 1999; or

41 (10) On and after July 1, 2020, to any event at the Dunkin' Donuts Park  
42 in Hartford.

43 (b) (1) For the following venues and events, for sales occurring on or

44 after July 1, 2019, but prior to July 1, 2020, the tax imposed under this  
45 section shall be seven and one-half per cent of the admission charge to:

46 (A) Any event at the XL Center in Hartford;

47 (B) Any event at Dillon Stadium in Hartford;

48 (C) Any [athletic] event [presented by a member team of the Atlantic  
49 League of Professional Baseball] at the New Britain Stadium;

50 (D) Any event at the Webster Bank Arena in Bridgeport;

51 (E) Any event at the Harbor Yard Amphitheater in Bridgeport;

52 (F) Any event at Dodd Stadium in Norwich;

53 (G) Any event at the Oakdale Theatre in Wallingford; and

54 (H) Any event other than an interscholastic athletic event at the  
55 stadium facility, as defined in section 32-651.

56 (2) For sales occurring on or after July 1, 2019, but prior to July 1, 2020,  
57 for any event at the Dunkin' Donuts Park in Hartford, the tax imposed  
58 under this section shall be five per cent of the admission charge.

59 (3) For [the venues and events specified in subdivision (1) of this  
60 subsection, for] sales occurring on or after July 1, 2020, for the venues  
61 specified in subdivision (1) of this subsection and for any event at the  
62 Xfinity Theatre in Hartford, the tax imposed under this section shall be  
63 five per cent of the admission charge.

64 (4) On and after July 1, 2001, the tax imposed under this section on  
65 any motion picture show shall be six per cent of the admission charge.

66 (c) The tax shall be imposed upon the person making such charge and  
67 reimbursement for the tax shall be collected by such person from the  
68 purchase. Such reimbursement, termed "tax", shall be paid by the  
69 purchaser to the person making the admission charge. Such tax, when  
70 added to the admission charge, shall be a debt from the purchaser to the

71 person making the admission charge and shall be recoverable at law.  
72 The amount of tax reimbursement, when so collected, shall be deemed  
73 to be a special fund in trust for the state of Connecticut.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>July 1, 2020</i>	12-541
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***Statement of Purpose:***

To allow any event at the New Britain Stadium and the Xfinity Theatre in Hartford to be subject to the reduced admissions tax rate.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*