



General Assembly

January Session, 2021

Raised Bill No. 1040

LCO No. 4709



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 Section 12-541 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2021*):

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

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

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

12 (3) To any event, other than events held at the stadium facility, as
13 defined in section 32-651, if all of the proceeds from the event inure

14 exclusively to an entity that is exempt from federal income tax under the
15 Internal Revenue Code, provided such entity actively engages in and
16 assumes the financial risk associated with the presentation of such
17 event;

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

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

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

34 (7) To any carnival or amusement ride;

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

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

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

42 (b) (1) (A) For the following venues and events, for sales occurring on
43 or after July 1, 2019, but prior to July 1, 2020, the tax imposed under this

44 section shall be seven and one-half per cent of the admission charge to:

45 [(A)] (i) Any event at the XL Center in Hartford;

46 [(B)] (ii) Any event at Dillon Stadium in Hartford;

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

49 [(D)] (iv) Any event at the Webster Bank Arena in Bridgeport;

50 [(E)] (v) Any event at the Harbor Yard Amphitheater in Bridgeport;

51 [(F)] (vi) Any event at Dodd Stadium in Norwich;

52 [(G)] (vii) Any event at the Oakdale Theatre in Wallingford; and

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

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

59 [(3)] (C) For the venues and events specified in subparagraph (A) of
60 this subdivision, [(1) of this subsection,] for sales occurring on or after
61 July 1, 2020, but prior to July 1, 2021, the tax imposed under this section
62 shall be five per cent of the admission charge.

63 (2) For the following venues and events, for sales occurring on or after
64 July 1, 2021, the tax imposed under this section shall be five per cent of
65 the admission charge to:

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

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

68 (C) Any event at New Britain Stadium;

- 69 (D) Any event at Webster Bank Arena in Bridgeport;
- 70 (E) Any event at Harbor Yard Amphitheater in Bridgeport;
- 71 (F) Any event at Dodd Stadium in Norwich;
- 72 (G) Any event at the Oakdale Theatre in Wallingford;
- 73 (H) Any event at the Xfinity Theatre in Hartford; and
- 74 (I) Any event other than an interscholastic athletic event at the
- 75 stadium facility, as defined in section 32-651.

76 [(4)] (3) On and after July 1, 2001, the tax imposed under this section
 77 on any motion picture show shall be six per cent of the admission
 78 charge.

79 (c) The tax shall be imposed upon the person making such charge and
 80 reimbursement for the tax shall be collected by such person from the
 81 purchase. Such reimbursement, termed "tax", shall be paid by the
 82 purchaser to the person making the admission charge. Such tax, when
 83 added to the admission charge, shall be a debt from the purchaser to the
 84 person making the admission charge and shall be recoverable at law.
 85 The amount of tax reimbursement, when so collected, shall be deemed
 86 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:		
Section 1	July 1, 2021	12-541

Statement of Purpose:

To allow any event at New Britain Stadium and the Xfinity Theatre in Hartford to be subject to the five per cent 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.]