
Tax Compliance Guide

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Admissions Tax Topic 332

(03/2020)

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The *Westminster Municipal Code* imposes an admissions tax upon the purchase price paid for the right or privilege of admission to:

- ❖ A performance of a motion picture;
- ❖ An establishment open to the public that is licensed to sell, dispense or serve fermented malt beverages (three and two-tenths percent beer) or alcoholic beverages (liquor) pursuant to state law
- ❖ Any public display of live animals or plants.

Additionally, admissions tax is imposed upon charges for the right to use bowling alleys and pin setters, including charges for bowling by the line.

Admissions charge includes the value of free passes and complimentary admissions tickets provided by the operator.

Examples

1. Bowling Alley offers cosmic bowling and charges \$10 per hour per lane. This charge is subject to admissions tax.
2. Bar charges a \$3 cover charge for admission on Friday nights. This charge is subject to admissions tax.

Related Topics

Restaurants & Bars

Citations

Westminster Municipal Code
§ 4-1-5. Retailer Responsible for Collection & Payment of Tax
§ 4-3-2. Definitions
§ 4-3-3. Excise Tax based on Admissions.

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Contact Us

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