
Tax Compliance Guide

Pay Television Topic 352

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The *Westminster Municipal Code* imposes a sales/use tax upon the purchase price paid for pay television services. These services include, but are not limited to, cable, microwave, or other television service for which a charge is imposed. Retailers selling such services in the City must obtain a license and collect and remit Westminster sales tax.

Hotels who charge for pay television services, such as pay-per-view movies, must collect and remit Westminster sales tax on these charges.

Video Transmitted via Internet

The definition of "pay television" includes "audio or visual content that can be transmitted electronically by any means, for which a charge is imposed". This broad category encompasses all charges for the transmission of visual images with accompanying sound including, but not limited to, charges for video content transmitted via the Internet.

Charges for video transmitted via the Internet are taxable whether billed on a pay-per-view or a periodic subscription basis. Tax applies regardless of whether the content is viewed on a television set or using a computer, tablet computer, smart phone, or other internet connected device. Tax applies to both downloaded and streaming content.

Direct Broadcast Satellite

Television services delivered via direct broadcast satellite meet the definition of taxable pay television services under the *Westminster Municipal Code*. Section 602 of the *Telecommunications Act of 1996* precludes the City from taxing such services. Therefore, such services are presently exempt from tax under section 4-2-6(A)(8) of the *Westminster Municipal Code* exempting all sales which the City is prohibited from taxing under the laws of the United States.

Related Topics

Lodging Industry

Citations

Telecommunications Act of 1996 (Pub. L. 104-104)

§ 602. Preemption of Local Taxation with Respect to Direct-to-Home Services

Westminster Municipal Code

§ 4-1-7. Returns Required; Time for Filing and Paying Total Tax Liability

§ 4-1-11. Audit of Records

§ 4-1-17. Claim for Refund

§ 4-1-28. Lien for Tax Due

§ 4-1-36. Statute of Limitations

§ 4-2-2. Definitions

§ 4-2-9. Provisions Relative to Construction Materials

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