

Admission Charges to a Place of Amusement

NYS Tax Bulletin ST-8 (TB-ST-8)

No Pay-[sales tax]-to-Play in NYS

https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/admission_charges.htm

Nontaxable admission charges

Examples of nontaxable admission charges include charges for admission to:

- motion picture theaters;
- live dramatic, choreographic, or musical arts performances;
- grade, middle, or high school sporting events;
- admission charges taxed under any other law of this state (such as horse racing tracks and boxing, sparring, or wrestling matches or exhibitions);
- charges to go on amusement rides that are separate from the charge for admission to the place of amusement itself;
- **sporting facilities or activities in which the patron is a participant, such as golf, bowling, swimming, or skiing (however, charges for the use of items such as bowling shoes, skis, towels, or lockers are taxable);**
- networking events, such as singles events; and
- free tickets to any amusement, including free passes given to employees, as long as there is nothing given in return for the tickets.

An admission charge to a sales tax exempt organization is also not taxable.