

HB 1179 -- STATE AND LOCAL SALES AND USE TAX IN PLACES OF AMUSEMENT
AND ENTERTAINMENT

SPONSOR: Burlison

Currently, there is a state and local sales and use tax on the sale of admission tickets, cash admissions, charges, and fees to or in places of amusement, entertainment, recreation, games, and athletic events. This bill specifies the tax will only apply in places of dance, theater, orchestra, and other performing arts productions; commercial sports; spectator sports; gambling; racetracks; arcades; theme and amusement parks; water parks; circuses; carnivals; festivals; air shows; museums; marinas; motion picture theaters; and other commercial attractions.