



General Assembly

**Amendment**

January Session, 2005

LCO No. 8100

**\*SB0131408100SRO\***

Offered by:  
SEN. GUGLIELMO, 35<sup>th</sup> Dist.

To: Subst. Senate Bill No. 1314      File No. 716      Cal. No. 496

**"AN ACT CONCERNING CONSTRUCTION GRANTS FOR  
CHARTER SCHOOLS AND A STUDY CONCERNING THE LONG-  
TERM CAPITAL NEEDS OF STATE CHARTER SCHOOLS."**

1      After the last section, add the following and renumber sections and  
2      internal references accordingly:

3      "Sec. 501. Section 12-541 of the general statutes is repealed and the  
4      following is substituted in lieu thereof (*Effective from passage*):

5      (a) There is hereby imposed a tax of ten per cent of the admission  
6      charge to any place of amusement, entertainment or recreation, except  
7      that no tax shall be imposed with respect to any admission charge (1)  
8      when the admission charge is less than one dollar or, in the case of any  
9      motion picture show, when the admission charge is not more than five  
10     dollars, (2) when a daily admission charge is imposed which entitles  
11     the patron to participate in an athletic or sporting activity, (3) to any  
12     event, other than events held at the stadium facility, as defined in  
13     section 32-651, all of the proceeds from which inure exclusively to an  
14     entity which is exempt from federal income tax under the Internal

15 Revenue Code, provided such entity actively engages in and assumes  
16 the financial risk associated with the presentation of such event, (4) to  
17 any event, other than events held at the stadium facility, as defined in  
18 section 32-651, which in the opinion of the commissioner, is conducted  
19 primarily to raise funds for an entity which is exempt from federal  
20 income tax under the Internal Revenue Code, provided the  
21 commissioner is satisfied that the net profit which inures to such entity  
22 from such event will exceed the amount of the admissions tax which,  
23 but for this subdivision, would be imposed upon the person making  
24 such charge to such event, (5) to (A) any event at the Hartford Civic  
25 Center, the New Haven Coliseum, New Britain Beehive Stadium, New  
26 Britain Stadium, effective for events occurring on or after the date such  
27 stadium was placed in service, New Britain Veterans Memorial  
28 Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway,  
29 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,  
30 facilities owned or managed by the Tennis Foundation of Connecticut  
31 or any successor organization, the William A. O'Neill Convocation  
32 Center or the Connecticut Exposition Center, [and] (B) games of the  
33 New Britain Rock Cats, New Haven Ravens or the Waterbury Spirit,  
34 and (C) interstate athletic events between secondary school athletic  
35 teams, (6) other than for events held at the stadium facility, as defined  
36 in section 32-651, paid by centers of service for elderly persons, as  
37 described in subdivision (d) of section 17b-425, (7) to any production  
38 featuring live performances by actors or musicians presented at  
39 Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit  
40 theater or playhouse in the state, provided such theater or playhouse  
41 possesses evidence confirming exemption from federal tax under  
42 Section 501 of the Internal Revenue Code, (8) to any carnival or  
43 amusement ride, or (9) if the admission charge would have been  
44 subject to tax under the provisions of section 12-542 of the general  
45 statutes, revision of 1958, revised to January 1, 1999. On and after July  
46 1, 2000, the tax imposed under this section on any motion picture show  
47 shall be eight per cent of the admission charge and, on and after July 1,  
48 2001, the tax imposed on any such motion picture show shall be six per  
49 cent of such charge.

50 (b) The tax shall be imposed upon the person making such charge  
51 and reimbursement for the tax shall be collected by such person from  
52 the purchase. Such reimbursement, termed "tax", shall be paid by the  
53 purchaser to the person making the admission charge. Such tax, when  
54 added to the admission charge, shall be a debt from the purchaser to  
55 the person making the admission charge and shall be recoverable at  
56 law. The amount of tax reimbursement, when so collected, shall be  
57 deemed to be a special fund in trust for the state of Connecticut."