



General Assembly

February Session, 2010

Raised Bill No. 5529

LCO No. 2451

02451_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

**AN ACT CONCERNING AN EXEMPTION FROM THE ADMISSIONS
TAX AT RENTSCHLER FIELD.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-541 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2010, and*
3 *applicable to admission charges imposed on or after said date*):

4 (a) There is hereby imposed a tax of ten per cent of the admission
5 charge to any place of amusement, entertainment or recreation, except
6 that no tax shall be imposed with respect to any admission charge (1)
7 when the admission charge is less than one dollar or, in the case of any
8 motion picture show, when the admission charge is not more than five
9 dollars, (2) when a daily admission charge is imposed which entitles
10 the patron to participate in an athletic or sporting activity, (3) to any
11 event, [other than events held at the stadium facility, as defined in
12 section 32-651,] if all of the proceeds from [which] the event inure
13 exclusively to an entity which is exempt from federal income tax under
14 the Internal Revenue Code, provided such entity actively engages in
15 and assumes the financial risk associated with the presentation of such
16 event, (4) to any event [, other than events held at the stadium facility,

17 as defined in section 32-651,] which, in the opinion of the
18 commissioner, is conducted primarily to raise funds for an entity
19 which is exempt from federal income tax under the Internal Revenue
20 Code, provided the commissioner is satisfied that the net profit which
21 inures to such entity from such event will exceed the amount of the
22 admissions tax which, but for this subdivision, would be imposed
23 upon the person making such charge to such event, (5) to (A) any
24 event at the Hartford Civic Center, the New Haven Coliseum, New
25 Britain Beehive Stadium, New Britain Stadium, effective for events
26 occurring on or after the date such stadium was placed in service, New
27 Britain Veterans Memorial Stadium, Bridgeport Harbor Yard Stadium,
28 Stafford Motor Speedway, Lime Rock Park, Thompson Speedway and
29 Waterford Speedbowl, facilities owned or managed by the Tennis
30 Foundation of Connecticut or any successor organization, the William
31 A. O'Neill Convocation Center, the Connecticut Exposition Center,
32 Nature's Art, the Connecticut Convention Center, or, commencing on
33 or after November 1, 2006, Dodd Stadium or the Arena at Harbor
34 Yard, and (B) games of the New Britain Rock Cats, New Haven Ravens
35 or the Waterbury Spirit, (6) other than for events held at the stadium
36 facility, as defined in section 32-651, paid by centers of service for
37 elderly persons, as described in subdivision (d) of section 17b-425, (7)
38 to any production featuring live performances by actors or musicians
39 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
40 any nonprofit theater or playhouse in the state, provided such theater
41 or playhouse possesses evidence confirming exemption from federal
42 tax under Section 501 of the Internal Revenue Code, (8) to any carnival
43 or 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.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010, and applicable to admission charges imposed on or after said date</i>	12-541

Statement of Purpose:

To provide an exemption from the admissions tax for any not-for-profit entity that conducts events at Rentschler Field.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]