

**Testimony by Yale University**  
**Submitted to the Finance, Revenue and Bonding Committee**  
**Concerning HB 7037, AAC a Municipal Option to Impose an Admission Surcharge**  
**on Events Promoted by a Private Institution of Higher Education**

**April 15, 2015**

Thank you for this opportunity to submit a statement from Yale University in opposition to HB 7037, An Act Concerning a Municipal Option to Impose an Admission Surcharge on Events Promoted by a Private Institution of Higher Education. HB 7037 would authorize municipalities to impose a surcharge of up to 50 cents on events that are sponsored or promoted by a private college within the town or city. The tax would not be applied to events held by any other tax-exempt entity or a public university.

Yale University strives to make events on campus open to the community. Musical and dramatic performances are open to anyone who wishes to attend, as are the lectures that take place daily on campus. Most athletic events at Yale do not require a ticket, but for events where a ticket is needed, prices are modest and do not recover the full cost of the event. For example, general admission tickets to Yale basketball games cost \$8 to \$10. Moreover, children under 12 receive free admission, and prices are reduced for senior citizens and Yale employees.

Yale actively promotes access to cultural and sporting events on campus as a way of contributing to the social life of New Haven and surrounding towns. We believe the performances, games, and lectures at Yale contribute significantly to the quality of life in New Haven. We would hope that the General Assembly will continue to support and encourage these efforts.

The events sponsored by Yale also serve to draw patrons to the shops and restaurants in downtown New Haven. Anyone walking along Chapel Street on an evening of a performance at the Yale Repertory Theater can see the effect that Yale-sponsored events have on businesses in the heart of New Haven. Counting all of the visitors to New Haven (not just those attending ticketed events), we estimate that visitors contributed over \$60 million to the Connecticut economy in 2013.

We respectfully urge the Committee not to impose a tax that would discourage private colleges and universities from contributing to the cultural and economic vitality of Connecticut's towns and cities. The General Assembly has already addressed this issue in connection with the state's 10% admissions tax. In that case, the General Assembly provided a broad exemption from the admissions tax for events sponsored by any tax-exempt organization. (see CGS 12-541) In Yale's view that is the right policy, as it treats organizations fairly and encourages all colleges and universities to contribute to the cultural and economic vitality of Connecticut's cities and towns.