



General Assembly

January Session, 2015

Raised Bill No. 7037

LCO No. 5581



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING A MUNICIPAL OPTION TO IMPOSE AN ADMISSION SURCHARGE ON EVENTS PROMOTED BY A PRIVATE INSTITUTION OF HIGHER EDUCATION.

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

1 Section 1. (NEW) (*Effective July 1, 2015*) A municipality may, by
2 ordinance, impose a surcharge on the admission charge, as defined in
3 subdivision (3) of section 12-540 of the general statutes, for any event
4 that is held at a facility located within the municipality and sponsored
5 or promoted by a private institution of higher education in this state.
6 The amount of such surcharge shall not exceed fifty cents per
7 admission and shall be in addition to any tax otherwise applicable to
8 such admission charge. The surcharge shall be imposed on the private
9 institution of higher education that sponsors or promotes the event, or
10 any successor organization, and reimbursement for the surcharge shall
11 be collected from the purchaser upon payment of the admission
12 charge. The surcharge, when added to the admission charge, shall be a
13 debt from the purchaser to the private institution of higher education
14 that sponsored or promoted the event and shall be recoverable at law.

15 The private institution of higher education that sponsored or promoted
16 the event, or any successor organization, shall remit the total amount
17 of all surcharges imposed pursuant to this section to the municipality
18 not later than thirty days after the date of the event.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015</i>	New section

Statement of Purpose:

To allow municipalities to impose a surcharge on admission to events held within the municipality when the event is sponsored or promoted by a private institution of higher education.

[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.]