



General Assembly

February Session, 2016

**Raised Bill No. 149**

LCO No. 1278



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING AN EXEMPTION FROM THE ADMISSIONS TAX FOR EVENTS AT THE OAKDALE THEATRE.**

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

1 Section 1. Section 12-541 of the 2016 supplement to the general  
2 statutes is repealed and the following is substituted in lieu thereof  
3 (*Effective October 1, 2016*):

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 the event inure exclusively to  
13 an entity which is exempt from federal income tax under the Internal  
14 Revenue Code, provided such entity actively engages in and assumes

15 the financial risk associated with the presentation of such event, (4) to  
16 any event, other than events held at the stadium facility, as defined in  
17 section 32-651, which, in the opinion of the commissioner, is conducted  
18 primarily to raise funds for an entity which is exempt from federal  
19 income tax under the Internal Revenue Code, provided the  
20 commissioner is satisfied that the net profit which inures to such entity  
21 from such event will exceed the amount of the admissions tax which,  
22 but for this subdivision, would be imposed upon the person making  
23 such charge to such event, (5) other than for events held at the stadium  
24 facility, as defined in section 32-651, paid by centers of service for  
25 elderly persons, as described in subdivision (d) of section 17a-310, (6)  
26 to any production featuring live performances by actors or musicians  
27 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
28 any nonprofit theater or playhouse in the state, provided such theater  
29 or playhouse possesses evidence confirming exemption from federal  
30 tax under Section 501 of the Internal Revenue Code, (7) to any carnival  
31 or amusement ride, (8) to any interscholastic athletic event held at the  
32 stadium facility, as defined in section 32-651, (9) if the admission  
33 charge would have been subject to tax under the provisions of section  
34 12-542 of the general statutes, revision of 1958, revised to January 1,  
35 1999, (10) to any event at (A) the XL Center in Hartford, or (B) the  
36 Webster Bank Arena in Bridgeport, [or] (11) from July 1, 2015, to June  
37 30, 2017, to any athletic event presented by a member team of the  
38 Atlantic League of Professional Baseball at the Ballpark at Harbor Yard  
39 in Bridgeport, or (12) to any event at the Oakdale Theatre in  
40 Wallingford. On and after July 1, 2000, the tax imposed under this  
41 section on any motion picture show shall be eight per cent of the  
42 admission charge and, on and after July 1, 2001, the tax imposed on  
43 any such motion picture show shall be six per cent of such charge.

44 (b) The tax shall be imposed upon the person making such charge  
45 and reimbursement for the tax shall be collected by such person from  
46 the purchase. Such reimbursement, termed "tax", shall be paid by the  
47 purchaser to the person making the admission charge. Such tax, when

48 added to the admission charge, shall be a debt from the purchaser to  
49 the person making the admission charge and shall be recoverable at  
50 law. The amount of tax reimbursement, when so collected, shall be  
51 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>October 1, 2016</i>	12-541

**Statement of Purpose:**

To exempt events at the Oakdale Theatre in Wallingford from the admissions tax.

*[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.]*