

History of Admissions Tax Exemptions

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Issue

Provide a 10-year history of admissions tax collections and venue exemptions.

Admissions Tax Revenue and Venue Exemptions

Table 1 shows the amount of admissions tax revenue the state collected from FY 09 through FY 18, broken down according to revenue received from motion picture admissions and all other admissions. Table 2 provides the venue exemptions enacted or repealed from 2009 through 2018.

For additional information, OLR report [2017-R-0269](#) explains the admissions and dues taxes, including all of the existing admissions tax exemptions other than venue exemptions.

Table 1: Admissions Tax Collections, FY 09 – FY 18 (\$ in millions)

	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Motion Picture Admissions	6.1	5.2	4.3	4.2	4.4	5.4	5.2	5.6	5.6	5.7
All Other Admissions	6.1	6.8	5.6	7.0	8.8	10.5	8.4	8.6	9.8	11.3
Total	12.2	12.0	9.9	11.2	13.2	15.9	13.6	14.2	15.4	17

Source: Office of Fiscal Analysis

Table 2: Admissions Tax Venue Exemptions 2009 – 2018

Year Enacted (Public Act)	Effective Date	Venue Exemption Enacted or Repealed
2010 (PA 10-146)	July 1, 2010	Exempted interscholastic athletic events at Rentschler Field
2011 (PA 11-6 , § 105)	January 1, 2012	Eliminated exemptions for events at: <ul style="list-style-type: none"> Hartford Civic Center



		<ul style="list-style-type: none"> • New Haven Coliseum • New Britain Beehive Stadium • New Britain Stadium • New Britain Veterans Memorial Stadium • Bridgeport Harbor Yard Stadium • Stafford Motor Speedway • Lyme Rock Park • Thompson Speedway • Waterford Speedbowl • Tennis Foundation of Connecticut facilities • William A. O'Neill Convocation Center • Connecticut Exposition Center • Nature's Art • Connecticut Convention Center • Dodd Stadium • Arena at Harbor Yard • New Britain Rock Cats games • New Haven Ravens games • Waterbury Spirit games
2014 (PA 14-47 , § 49; PA 14-217 , § 225)	July 1, 2014	Exempted events at: <ul style="list-style-type: none"> • Webster Bank Arena in Bridgeport • XL Center in Hartford
2015 (PA 15-184 , § 11)	July 1, 2015	Temporarily exempted athletic events presented by Atlantic League of Professional Baseball member teams at Bridgeport's Harbor Yard Ballpark (from July 1, 2015, to June 30, 2017)
2016 (PA 16-3 , May Special Session, § 185)	See right	Exempted: <ul style="list-style-type: none"> • Dunkin' Donuts Park in Hartford (beginning June 2, 2016) • Athletic events at New Britain Stadium presented by an Atlantic League of Professional Baseball member team (beginning July 1, 2017)
2017 (PA 17-2 , June Special Session, § 627)	December 1, 2017	Eliminated exemptions for: <ul style="list-style-type: none"> • XL Center • Webster Bank Arena in Bridgeport • Dunkin' Donuts Park in Hartford • Athletic events at New Britain Stadium presented by an Atlantic League of Professional Baseball member team

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