



Tax on Admissions

The Lakewood Municipal Code (“LMC”) imposes a sales tax upon the purchase price paid for the right or privilege of admission to:

- ❖ A performance of a motion picture; or
- ❖ A liquor-licensed establishment which is open to the public upon payment of a charge or fee.

Admissions to Fundraisers or Special Events

LMC §3.01.180 exempts charitable organizations from the requirement to collect and remit to the City sales taxes related to infrequent fundraising sales for charitable purposes. A Lakewood-issued *Certificate of Exemption* is required.

Examples

1. XYZ Bar charges a \$3 cover charge for admission on Friday nights. The price of admission is subject to tax.
2. The Red Cross holds a fundraiser at a bar in Lakewood where an admission fee of \$20 is charged per person. The Red Cross has a valid, Lakewood-issued *Certificate of Exemption*. The admission fee would not be subject to sales tax if the entire cover charge goes to The Red Cross. If The Red Cross did not have a Lakewood-issued *Certificate of Exemption*, the entire admission fee would be taxable.
3. An art museum charges \$5 for admissions into a special exhibit. No alcohol is served on premises. Sales tax should not be assessed, as it is not a motion picture and no alcohol is served.

Related Topics

Sales Tax

Citations

Lakewood Municipal Code

§ 3.01.020 Definitions – Charitable Organization

§ 3.01.120(N) Property and Services Taxed

§ 3.01.180(2) Exemptions – Charitable Organizations

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Contact Us

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