

## **Admissions Tax FAQs**

### **What types of events are required to collect and remit the Admissions Tax to the City?**

Examples of the types of events that would be required to collect the Admissions Tax would be a circus, a fair, any type of sporting event, an automobile race and a theatrical performance. Also, businesses such as restaurants, hotels and the like that charge an admission fee to enter the establishment for an event, e.g. a cover charge or other such entrance charges, would be required to collect and remit the Admissions Tax for such charges. If there are any questions regarding the collection of the Admissions Tax, please contact our Assessment Office at (804) 646-7000.

### **What is the Admissions Tax rate?**

Seven percent (7%) of any charge for admission to any place of amusement or entertainment where the admission fee is fifty cents (\$.50) or more.

### **What is the due date of Admissions Taxes?**

Admissions Tax remittances are due on the 20<sup>th</sup> day of the month following the month in which they were collected. For example, admissions taxes collected in January are due to be remitted to the City by February 20.

### **How are Admissions Taxes reported and paid to the City of Richmond?**

The Department of Finance provides businesses that may be subject to the Admissions Tax a coupon booklet that has a coupon for each month. The business entity completes the coupon by recording the gross charges for admissions collected in the preceding month and calculates the tax amount due. The coupon, i.e. remittance advice, is sent to the Collection Division of the Department of Finance with the payment of the tax amount due.

### **Are there any charges for remitting the Admissions Tax payment late?**

Yes. Failure to file the Admissions Tax coupon and remit the payment by the due date (20<sup>th</sup> of the month following the month in which it was collected) is subject to the same penalty and interest as other late tax payments: 10% penalty and 10% per annum interest.

### **Is there a penalty for not remitting Admission Tax payments?**

Yes. The Admissions Tax is considered a trust tax. That is, the business is collecting the tax on behalf of the City from its patrons and holding it in trust for the City of Richmond. Failure to collect the tax or the failure to remit the taxes collected is subject to severe legal actions by the City to enforce the collection and remittance of the Admissions Tax.

### **Are there any exemptions to the Admissions Tax?**

Yes. Following is a list of those who are exempt from the Admissions Tax if they are admitted to a place of amusement or entertainment free:

- a bona fide officer or employee of the operator of such a place;
- any federal, state, city, county or town official or employee on official business;
- any person whose admission to such a place is required for the performance of some duty or work for the operator of such a place;
- any newspaper reporter, photographer, telegrapher, radio announcer or person performing a similar vocation who is admitted for the performance of special duties in connection with any event and whose special duties are the sole reason for the person's presence;
- a child under twelve (12) years of age.

Also, no admissions tax shall be collected by museums, botanical or similar gardens or zoos pursuant to the Richmond City Code.

### **How do I appeal a determination regarding the assessment of Admissions Taxes?**

An administrative appeal may be filed concerning Admissions Taxes with the Director of Finance of the City of Richmond at the following address:

City of Richmond  
Attn: Director of Finance  
Room 1003, City Hall  
900 East Broad Street  
Richmond, VA 23219

A judicial appeal must be filed with the Richmond Circuit Court at the following address:

400 North Ninth Street  
John Marshall Courts Building  
Richmond, VA 23219