**Tax Compliance Guide**

**Admissions Tax**

*(02/2022)*

The *Aurora Municipal Code* imposes an admissions tax upon the amount paid for admission to a place or event open to the public. A non-exhaustive list of places and events for which admission charges or fees imposed upon members of the public are taxable include the following:

1. Any showing or performance of a motion picture, stage show, play, concert or other manifestation of the performing arts;
2. Any sporting or athletic contest, exhibition or event, whether amateur or professional;
3. Any lecture, rally, speech or dissertation;
4. Any showing, display or exhibition of any type, such as an art exhibition; or
5. Any restaurant, tavern, lounge, bar or club, whether the admission charge is termed a “cover charge,” “door charge,” or other such term.

**Exemptions**

The following types of events are exempt from collection of the tax.

1. Any admissions fee paid or charged to gain admission into any place owned by a school or any event sponsored or conducted by a school.
2. Any admissions charged to gain admission into any place owned by the City or any event sponsored or conducted by the city.

Note that charitable organizations are not exempt from collection and remittance of the tax for any events they hold.

**Examples**

1. A night club charges $10 per person as a cover charge. This charge is subject to admissions tax.
2. Bar charges a $3 cover charge for admission on Friday nights. This charge is subject to admissions tax.
3. A movie theater charges $8 per ticket for a matinee showing. This charge is subject to admissions tax.
4. Aurora High School charges admission for a student play. This charge is not subject to admissions tax.

**Related Topic**

Restaurants & Bars

**Citations**

*Aurora Municipal Code*

§ 130-231. Definitions
§ 130-232. Legislative Intent
§ 130-156. Taxable Items
§ 130-234 Responsibility for payment
§ 130-233. Levy

**Contact Us**

For additional assistance, please contact us:

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