REG-1-044 ADMISSIONS

044.01 The term "admission", as used herein, means the right or privilege to have access to or use a place or location where amusement, entertainment or recreation is provided. The gross receipts from the sale of admissions, including surcharges, are subject to sales tax. This includes season or subscription tickets for specific occasions or for multiple occasions, either limited or unlimited during a period of time.

044.02 The term "membership", as used herein, means having all the participation rights of belonging to an organization which shall include, but are not necessarily limited to, the voting for officers, the holding of office, and the ability to change the constitution and bylaws. The payment or receipt of membership dues is exempted from the sales and use tax. Membership shall not include any charge that is intended to allow admission to a place or event, or series of events, rather than to confer participation rights.

044.03 The tax may be included in the total admission price. If the tax is included in the total admission price, a statement must appear on the ticket to the effect that the sales tax is included in such price unless the price is separately stated on a sign posted in a conspicuous place where the admissions are sold.

044.04 The amount of tax on admissions is calculated at the rate in effect on the date of the sale at the place where the admission will be granted.

> 044.04A When a single charge is made to cover admission to more than one attraction under the same management, the tax is computed on the basis of a single charge. If separate charges are made for each attraction, the tax is computed on each charge or on the total of the separate charges.

044.05 No refund or credit of the sales tax is allowed by reason of nonuse of any ticket of admission except where the selling price of the ticket is also refunded.

044.06 Places of amusement, entertainment, or recreation include, but are not limited to, amusement parks, archery ranges, art exhibits, auditoriums, baseball parks, bowling alleys, cabarets, country clubs, dance halls, driving ranges, fairgrounds, fishing ponds, football stadiums, golf courses, gymnasiums, health clubs, miniature golf courses, movie theaters, museums, night clubs, parks, race tracks, racquetball courts, skating rinks, skeet ranges, street fairs, swimming pools, superslides, ~~tanning salons,~~ theaters, trap ranges, toning salons, and zoos.

044.07 An admission does not constitute a rental of the facilities. Consequently, the purchase, lease, or rental of any property by the owner or operator charging the admission is taxable and is not for resale.

044.08 Where a separate charge, in addition to the admission, is made for actual rental of property such as bowling shoes, roller skates, stadium seat cushions, etc., such gross receipts are taxable. The original purchase of such property may be made with a resale certificate where the use is to be solely for renting or leasing purposes.

044.09 Cover charges, minimum charges, charges for reservations, or any similar charges are charges for admissions, and the sales tax must be collected and remitted on the gross receipts.

044.10 The operation of a checkroom is a service, and shall not be considered an admission. The gross receipts from the operation of coat or hat checkrooms should not be included in the gross receipts upon which sales tax is computed.

044.11 Admissions charged by public or private elementary or secondary schools or school districts are exempt. Admissions charged by student organizations or parent-teacher associations in a public or private elementary or secondary school during the regular school day or at an approved function of the school, are exempt.

044.12 The gift of an admission is exempt. The donor must pay tax on any payments made to obtain the admission that was given away.

044.13 When the charge for an admission to an activity conducted by a nonprofit organization is combined with the solicitation of a contribution see Reg-1-090, Nonprofit Organizations, for the proper taxation of the amount charged.

044.14 Charges for admission to political fund-raising events by ballot question committees, candidate committees, independent committees, and political party committees, which are either registered with the Political Accountability and Disclosure Commission, or are committees for candidates for federal office, are exempt.

(Neb. Rev. Stat. §§ 77-2701.16, 77-2701.32, 77-2701.34, and 77-2703(1), 77-2704.10, The Governors of the Knights of Ak-Sar-Ben v. Department of Revenue, Doc. 352, Pg. 148 (Lancaster Co. Dist. Ct., Dec. 27, 1984); and Attorney General's Opinion No. 88 dated 11/17/69. ~~April 12, 2005~~ _____.)