

Application of Municipal Gross Receipts and Tourism Tax

Service	4.5% State Sales Tax	Applicable Municipal Sales Tax	1% Applicable Municipal Gross Receipts Tax	1.5% Tourism Tax
ADMISSIONS TO PLACES OF AMUSEMENT, CULTURAL, OR ATHLETIC				
Admissions to Spectator Events	X	X	X	X
Admissions to Visitor Attractions	X	X	X	X
Admissions to Movies	X	X	X	
Carnival Rides	X	X	X	X
Dances (Except School Sponsored)	X	X	X	X
Sporting Events (Except School Sponsored)	X	X	X	X
Concerts, Operas, Plays, Ballets	X	X	X	X
Fitness Center: Daily or Weekly Passes	X	X		
Fitness Center: Memberships (Except YWCA & YMCA)	X	X		
Fitness Center: YWCA and YMCA Membership and Services Only	Exempt	Exempt	Exempt	Exempt
Golf: Driving Ranges	X	X	X	X
Golf: Membership Fees and Green Fees	X	X	X	
Golf: Miniature	X	X	X	X
Instruction Fees for Sports or Other Activities (Except Ski Instruction)	X	X		
Ski Instruction	X	X		X
Museum	X	X	X	X
Nonprofit Historic Sites	Exempt	Exempt	Exempt	Exempt
Recreational Court Rental (Tennis, Racquetball, Volleyball, Ice Skating. Equipment rented with a recreational court is also subject to tourism tax.)	X	X		X
Repertory Theater Performances - Nonprofit	Exempt	Exempt	Exempt	Exempt
Skiing, Lift Tickets, Season Pass, Daily Pass	X	X	X	X
Swimming Pool	X	X	X	
Waterslides - Wave Pools	X	X	X	X
Zoo	X	X	X	X
RENTAL OF EQUIPMENT				
Picnic Equipment Rental	X	X		X
Recreational Equipment Rental (Golf Clubs, Skis, Snow Shoes, Bumper Cars, Recreational Water Equipment)	X	X		X
LODGING				
Motels/Hotels/Bed & Breakfast	X	X	X	X
Campground Fees	X	X	X	X
ALCOHOL				
Alcoholic Beverages (On or Off Sale)	X	X	X	
Alcoholic Beverages Sold at Special Events	X	X	X	X
EATING ESTABLISHMENTS				
Restaurants (Including Fast Food & Sit Down)	X	X	X	
Catering Services	X	X	X	
Concession Stands	X	X	X	