

310.3 Amusement Services

The sale of an amusement service provided exclusively by a nonprofit organization, other than a 501(c)(7), is exempt from sales tax. Examples of non-taxable amusement services include athletic events or concerts. If the proceeds benefit an individual outside of the services of a purely public charity, the sale of the amusement service is not exempt.

All tickets and advertising (billboards, radio, television and other media) must show the University as the sole provider of the event and that the event is exempt from tax.