

ADMISSIONS TAX OVERVIEW

The City of Charleston imposes an Admissions Tax upon the sale of each ticket to any and all public amusement or entertainment conducted for private profit with the city limits. Such tax is two percent (2%), and is to be levied by the seller upon the purchaser, and added to the price of the ticket.

Amusement or entertainment means circuses, carnivals, moving picture shows, fairs, shows of all kinds, dances, baseball, basketball, football, wrestling, boxing, and all sports or exhibitions, dramatic entertainments, and all other public amusements or entertainments conducted for private profit.

The tax is to be levied and collected by the seller and remitted monthly on a *Monthly Return of Amusement Tax* to the Office of the City Collector on or before the 15th day of the first calendar month following the month in which the tax was collected. Any seller who fails to file a return and pay the tax by the due date shall incur penalties of six percent the first month, and one percent for each additional month.