

The City of Santa Cruz Admission Tax

The admission tax ordinance (Chapter 3.36 of the Santa Cruz Municipal Code) was adopted by the Santa Cruz City Council effective October 1, 1986. A copy of the ordinance may be obtained from the City Clerk's Office or the Finance Department. It is also available on the Internet at www.ci.santa-cruz.ca.us. The tax applies to admission and registration charges for entertainment, amusement, or recreational activities, or for any other form of diversion, sport, or pastime.

Taxable Operations

Taxable operations may include, but are not limited to: races, dances, concerts, picnics, entertainment events, sports, lectures, films, etc. An admission termed "donation" is still taxable if the fee is a set price and is required for admission. The tax is paid by the event patron. As such, even non-profit organizations are required to collect the tax and remit it to the City. Political fundraising activities are subject to the tax. Some coin operated amusement devices, such as juke boxes, pool tables, etc. are also subject to the tax. (If the total cost to operate a coin device is less than \$0.30, then the device is exempt.)

How Does It Work?

The tax is 5% on the price of admission or registration for events within the city limits of Santa Cruz. For example, an admission of \$5.00 would be taxed \$0.25; for a total of \$5.25 to be collected. The tax collected from the patron is then remitted to the City Finance Department.

Ongoing Operations

If you regularly provide recreation, entertainment, or any "event" subject to admission tax on an ongoing basis, you must register in the Finance Department, 809 Center Street, Room 8, for an admission tax operator certificate (no fee) prior to collecting the tax.

You will then be issued a supply of monthly admission tax returns. The returns are filed with the Finance Department on a monthly basis.

The tax collected must be sent to the City along with the tax return. The return is due by the last day of the month following the month in which the tax was collected. If the tax is not remitted on time, penalties and interest apply.

If you have a month in which no admission tax is collected, you must still file your monthly tax return with the Finance Department reporting zero taxable revenue.

One-Time/Infrequent Operations

If you have a one-time event, and do not provide ongoing events, you must register in the Finance Department for an admission tax operator's certificate prior to collecting the tax.

At the time of registration, you must also estimate the number of admissions or registrations to the event, and pay an advance deposit based on the estimated admissions. You will be provided with an admission tax deposit form for this purpose.

You will also be provided with an admission tax return form to be completed and returned to the Finance Department within ten (10) days after the event. You will determine the actual number of admissions and the total amount of admission tax due from the event. If additional tax is due, it is then remitted to the Finance Department. If a refund is due, the Finance Department will mail the refund to you. If the tax is not remitted to the City on time, penalties and interest will apply.

For More Information:

To register, or get more information on the applicability of the tax to your particular event, contact the City Finance Department, 809 Center Street, Room 101, or call (831) 420-5070.



ADMISSION TAX

This brochure contains summary information about the City of Santa Cruz Admission Tax. It is not a complete representation of the ordinance. Your event(s) may be subject to the tax. If so, you will need to register for collection of the tax at the City Finance Department.

Please read the brochure and direct any inquiries to the City of Santa Cruz, Finance Department, 809 Center Street, Room 101, Santa Cruz, CA 95060, or phone (831) 420-5070 for further information.