SUBJECT: MARION COUNTY ADMISSIONS TAX and MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

Effective March 1, 2013, the Marion County Admissions Tax has been increased from 6% to 10%. The tax rate that applies to a transaction is the tax rate in effect as of the date a ticket is sold or, in the event of an installment or other contract, the date the contract is executed. The date of the underlying event is irrelevant to this determination. If the suite or seat holders are contractually obligated to pay a stated price for the suite or seat, along with a stated tax rate, as of a date prior to March 1, then the pre-March 1 tax rate applies. However, if applicable contracts are structured so that a purchaser can make decisions about whether to continue under the contract and/or purchase playoff or additional tickets on or after March 1, then the new post-March 1 tax rate applies. As a baseline, contracts with suite holders and seat holders should allow for the increased tax rate to be applied to any extra tickets being purchased on or after March 1, including tickets for subsequent seasons.

Effective March 1, 2013, the Marion County Supplemental Auto Rental Excise Tax has been increased from 4% to 6%. The tax rate that applies to a transaction is the tax rate in effect as of the date the contract is executed.

Michael J. Alley
Commissioner