



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR ADMISSIONS TAX EXEMPTION
Under Code Section 12-21-2420

Name of organization _____

Physical address _____

Mailing address _____

City _____ State _____ ZIP _____

Phone number _____ FEIN/SSN _____

1. Indicate the exemption number for which your organization/corporation is applying. See page 2 for list of exemptions to Admissions Tax. _____

2. Name of event/activity _____

3. Does your organization/corporation have a letter from the IRS granting an exemption from federal Income Tax?
[] Yes (attach copy) [] No

4. What is the purpose of your organization/corporation? Attach a copy of your charter and bylaws.

5. How will the proceeds from this event/activity be used? Attach a copy of your profit and loss statement.

6. If applying under exemption 11, list the name and address of the organization your net proceeds will be be donated to.
Name _____ Address _____

7. How often will this event/activity take place? [] One-time [] Annually [] Ongoing [] Seasonal
[] Other: _____

I certify that the information in this application, including any attachments, was examined by me and to the best of my knowledge is correct and complete. To wilfully furnish a false or fraudulent statement to the SCDOR is a crime.

Signature _____ Printed name _____

Title _____ Date _____ Phone _____

Mail to: SCDOR, PO Box 125, Columbia, SC 29214-0400

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Exemptions to Admissions Tax

- (1) On account of any stage play or any pageant in which wholly local or nonprofessional talent or players are used;
- (2) On admissions to athletic contests in which a junior American Legion athletic team is a participant unless the proceeds inure to any individual or player in the form of salary or otherwise;
- (3) On admissions to high school or grammar school games or on general gate admissions to the State Fair or any county or community fair;
- (4) On admissions charged by any eleemosynary and nonprofit corporation or organization organized exclusively for religious, charitable, scientific, or educational purposes; or the presentation of performing artists by an accredited college or university; provided, that the license tax herein levied and assessed shall be collected and paid upon all paid admissions to all athletic events of any institution of learning above the high school level; provided, however, that carnivals, circuses, and community fairs operated by eleemosynary or nonprofit corporations or organizations organized exclusively for religious, charitable, scientific, or educational purposes shall not be exempt from the assessment and collection of admissions tax on charges for admission for the use of or entrance to rides, places of amusement, shows, exhibits, and other carnival facilities, but not to include charges for general gate admissions except when the proceeds of any such carnival, circus, or community fair are donated to a hospital; provided, further, that no admission tax shall be charged or collected by reason of any charge made to any member of a nonprofit organization or corporation for the use of the facilities of the organization or corporation of which he is a member.
- (5) On admissions to nonprofit public bathing places;
- (6) On admissions to any hunting or shooting preserve;
- (7) On admissions to privately owned fish ponds or lakes;
- (8) On admissions to circuses operated by eleemosynary, nonprofit corporations or organizations organized exclusively for religious, charitable, scientific, or educational purposes when the proceeds derived from admissions to the circuses shall be used exclusively for religious, charitable, scientific or educational purposes;
- (9) On admissions to properties or attractions which have been named to the National Register of Historical Places;
- (10) On admissions charged to classical music performances of a nonprofit or eleemosynary corporation organized and operated exclusively to promote classical music;
- (11) On admissions to events other than those events enumerated in item (4) of this Section, sponsored and operated exclusively by eleemosynary, nonprofit corporations or organizations organized exclusively for religious, charitable, scientific, civic, fraternal, or educational purposes when the net proceeds derived from admissions to the events shall be immediately donated to an organization operated exclusively for charitable purposes. The term "net proceeds" shall mean the portion of the gross admissions proceeds remaining after necessary expenses of the event have been paid. This item shall not apply to an event in which the above organizations received a percentage of gross proceeds or a stated fixed sum for the use of its name in promoting the event; (Note: see question number 6, on front)
- (12) On admissions charged by nonprofit or eleemosynary community theater companies or community symphony orchestras, county and community arts councils and commissions and other such companies engaged in promotion of the arts; and
- (13) On admissions to boats which charge a fee for pleasure fishing, excursion, sight-seeing and private charter.
- (14) On admissions to a physical fitness center subject to the provisions of Chapter 79 of Title 44, the Physical Fitness Services Act, that provides only the following activities or facilities:
 - (a) aerobics or calisthenics,
 - (b) weight lifting equipment,
 - (c) exercise equipment,
 - (d) running tracks,
 - (e) racquetball,
 - (f) swimming pools for aerobics and lap swimming, and
 - (g) other similar items approved by the department.

The entire admission charge of a physical fitness center which provides any other activity or facilities is subject to the tax imposed by this article. Physical fitness facilities or centers of the State of South Carolina and any of its political subdivisions which are exempt from the Physical Fitness Services Act, pursuant to Section 44-79-110 and, therefore, subject to the admissions tax under this article are nevertheless exempt from the admissions tax if they meet other requirements of this subsection.

- (15) For entry into the pit area of NASCAR sanctioned motor speedways or racetracks for drivers, crew members, or car owners where a participation fee is charged these persons by NASCAR, or by the speedway or racetrack, where a charge to these persons is made on a per event basis for entry into the pit area, or where a combination of annual and per event charges to these persons is made for entry into the pit area.
- (16) On admissions to the State Museum
- (17) (A) For ten years beginning July 1, 2008, one-half of the paid admissions to a motorsports entertainment complex.
(B) For purposes of the exemption allowed by this section, a motorsports entertainment complex means a motorsports facility, and its ancillary grounds and facilities, that satisfies all of the following:
 - (1) is a NASCAR-sanctioned motor speedway or racetrack that hosted at least one NASCAR Sprint Cup Series race in 2012, and continues to host at least one NASCAR Sprint Cup Series race, or any successor race featuring the same NASCAR Cup series;
 - (2) has at least three scheduled days of motorsports events, and events ancillary and incidental thereto, each calendar year that are sanctioned by a nationally or internationally recognized governing body of motorsports that establishes an annual schedule of motorsports events;
 - (3) engages in tourism promotion.