



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC REVENUE RULING #26-2

SUBJECT: Places of Amusement
(Admissions Tax)

EFFECTIVE DATE: Applies to all periods open under the statute.

SUPERSEDES: SC Revenue Ruling #05-14 and all previous advisory opinions and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-21-2420 (2014)
S. C. Code Ann. Section 12-21-2410 (2014)
S. C. Code Ann. Section 12-21-2430 (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.

INTRODUCTION:

The State of South Carolina imposes an admissions tax for the privilege of entering and using a place of amusement. The purpose of this advisory opinion is to update the Department's guidance regarding examples of places of amusements that are subject to this tax. The list of examples is not all-inclusive and is being provided as guidance for taxpayers.

LAW AND DISCUSSION:

Code Section 12-21-2420 imposes the admissions tax and states in part:

There must be levied, assessed, collected, and paid upon paid admissions to places of amusement within this State a license tax of five percent. The license tax may be listed separately from the cost of admission on an admission ticket.

Code Section 12-21-2410 defines the terms “admissions,” “place,” and “person” for purposes of the admissions tax and states:

- (1) The word “admission” means the right or privilege to enter into or use a place or location;
- (2) The word “place” means any definite enclosure or location; and
- (3) The word “person” means individual, partnership, corporation, association, or organization of any kind whatsoever.

In summary, the admissions tax is imposed upon the paid right or privilege to enter into or use a place of amusement.

It is important to note that the statute taxes charges to "use" a place of amusement, as well as charges to “enter into” a place of amusement. *See Beach v. Livingston*, 248 S.C. 135, 149 S.E.2d 328 (1966) (South Carolina Supreme Court held that the admissions tax applied to paid charges for the "use" of a bowling alley even though there was no charge for a person to “enter” the bowling alley).

The statute, however, does not define the term “amusement.” The Department’s longstanding position as to what constitutes an “amusement,” and as such a “place of amusement” for purposes of the admissions tax, is “any enclosure or location consisting of an activity that occupies one’s spare time, distracts the mind, relaxes, entertains, or gives pleasure.” *See* SC Revenue Rulings #89-8 and #91-14; SC Private Letter Ruling #13-4. Furthermore, “the term ‘place of amusement’ is not to be strictly construed so as to exclude places which may also have a business or other purpose. If a place distracts the mind, relaxes, entertains, or gives pleasure, then such place is a ‘place of amusement.’” SC Revenue Ruling #89-8.

Examples of Places of Amusements Subject to the Admissions Tax

The following list of places of amusements is not all inclusive and is merely provided as guidance. Charges to enter or use these places, events, facilities and rides and all other amusement facilities are subject to the tax **unless specifically exempted under Code Section 12-21-2420 or Code Section 12-21-2430:**

- Air shows
- Amusement parks
- Amusement rides, shows and exhibits
- Animal shows
- ATV, UTV, and dirt bike riding parks
- Aquariums
- Aquatic shows
- Archery ranges
- Art and craft exhibitions (SC Revenue Ruling #89-8)
- Automobile shows

- Ax throwing
- Balloon shows
- Banana boat rides
- Baseball batting cages (SC Revenue Ruling #91-14)
- Basketball courts
- Boat cruises (See, however, Code Section 12-21-2420(13). Charges for cruises with entertainment, such as ones with bands, audience role participation (i.e., patrons attempt to solve a murder mystery), or plays, do not come within the exemption in Code Section 12-21-2420(13).)
- Botanical gardens
- Bowling alleys
- Bungee jumping
- Carnival, circus and fair entrance fees, rides, shows, exhibits, games, and other amusement charges
- College, professional and other sporting events (football, basketball, baseball, or hockey games; golf tournaments; tennis tournaments; rodeos; car races; polo matches; horse races; wrestling matches; boxing matches; etc.)
- Comedy clubs
- Dance halls
- Dance shows
- Dinner theaters and attractions (See SC Revenue Ruling #25-8)
- Dog shows
- Escape rooms
- Fishing piers and ponds
- Flight and similar simulators
- Flyboarding
- Food and/or drink festivals
- Go cart or car racing tracks to include “pit passes”¹
- Golf courses and country clubs²
- Golf driving ranges
- Handball courts
- Health clubs (See, however, SC Revenue Ruling 92-1 for a discussion of exempt health clubs.)
- Historical attractions (See, however, Code Section 12-21-2420(9). Note: Charges for entertainment events, such as rock concerts, on the grounds of a location on the National Register of Historical Places do not come within the exemption in Code Section 12-21-2420(9))

¹ “Pit passes” may be exempt under Code Section 12-21-2420(15).

² As of May 13, 2024, any monthly or annual dues paid to a golf club are exempt from admissions tax. This exemption does not apply to monthly or annual memberships paid to a club that does not offer golf. Nor does this exemption apply to green fees, driving range fees, or optional fees, such as an optional fee to win cash prizes for making a hole-in-one in a specific hole. Code Section 12-21-2420(17), S.C. Rev. Rul. #24-4 and S.C. Technical Advice Memo. #94-1.

- Holiday celebrations and events (Halloween haunted houses, New Year Eve parties, firework shows, crop circles and mazes, etc.)
- Historical dramas
- Home tours (new homes, historical homes, Christmas tours, etc.)
- Horse shows
- Inflatable waterparks or obstacle courses
- Indoor playgrounds
- Laser tag
- Mazes, including crop mazes
- Miniature golf or putt-putt courses
- Miniature or slot car tracks
- “Monster” truck shows
- Motorcycle expositions, races and shows
- Movie theaters
- Museums³
- Music concerts
- Nightclubs, lounges, or bars with a cover charge
- Pageants
- Paint ball or laser gun facilities
- Paint splatter events
- Para sail rides
- Parade of Homes tours
- Pickleball courts
- Planetariums
- Plays
- Promotional events such as boat shows, home shows, antique shows, gun and knife shows, and wildlife expositions and shows (See SC Revenue Ruling #89-8)
- Race car or similar tracks (reality racing, ATV tracks, etc.)
- Racquetball courts
- Rock climbing facilities
- Rodeos
- Ropes courses
- Selfie museums
- Serpentariums
- Skating rinks or skateboard parks
- Shooting ranges (target, skeet, trap sporting clays, etc.)
- Smash events
- Spas
- Spectator events (football, basketball, baseball, or hockey games; golf tournaments; tennis tournaments; rodeos; car races; polo matches; horse races; wrestling matches; boxing matches; etc.)

³ Charges for admission into the State Museum are exempt from admissions taxes. S.C. Code Ann. § 12-21-2420(16).

- Sport clubs
- Squash courts
- Stage plays or performances
- Swimming pools and clubs (pool fees, membership dues—unless the membership dues are monthly to annual dues paid to a golf club (see footnote 2))
- Target, skeet, trap or sporting clay ranges
- Theaters
- Tractor pulls
- Tennis or racquetball courts (court fees, membership dues—unless the membership dues are monthly or annual dues paid to a golf club (see footnote 2))
- Video game lounges
- Water parks
- Water-skiing shows
- Water slides
- Wildlife preserves
- Ziplines
- Zoos

It should be noted that it has been the Department's longstanding position that the following charges are not subject to admissions tax:

- Fees for golf, tennis, baseball, softball, dancing, or self-defense lessons from an instructor
- Tournament participant entry fees (exclusive of the normal and customary charges to utilize the place of amusement, i.e. green or court fees) (SC Revenue Ruling #09-12)
- Fees for boat, carriage, helicopter, plane or bus rides for touring, charter, fishing, or excursion (SC Technical Advice Memorandum #95-2)
- Golf cart fees (subject to sales tax as rentals)
- "Trail fees" (fees charged by golf courses for someone using their own golf cart)
- Boat or jet ski rental fees (subject to sales tax)
- Fees for using tanning beds
- Initiation fees for country clubs, golf clubs, tennis clubs and similar facilities⁴ provided the initiation fee is a one-time (nonrecurring) charge paid as a prerequisite to joining the club
- Fees for equestrian lessons are not fees to enter or use a place of amusement and are not subject to the admissions tax

Note: Organizations, event organizers, and others operating places of amusement should review Code Sections 12-21-2420 and 12-21-2430 to determine if their organization, location, or event falls within one of the statutory exemptions. The burden of proof that an organization, location, or event falls within an exemption rests with the operator of the place of amusement.

⁴ An initiation fee should not allow a person to utilize the facilities of the club without payment of a recurring charge (membership dues). In other words, a one-time charge that is a substitute for recurring membership dues is not an initiation fee.

An application for exemption is not required by law; however, it is recommended that an organization, event organizer, or others operating places of amusement apply for and obtain an exemption certificate prior to the event if they believe their organization, location, or event falls within one of the statutory exemptions. The instructions on how to apply an exemption certificate are in Form L-2068 (Application for Admissions Tax Exemption).

The Department no longer accepts paper copies of the Application for Admissions Tax Exemption (Form L-2068). All Admissions Tax exemption requests must be submitted through the Department's free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. If you do not already manage your Admissions Tax account on MyDORWAY, you must sign up for a MyDORWAY account to request Admissions Tax exemptions.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/W. Hartley Powell
W. Hartley Powell, Director

January 20, 2026
Columbia, South Carolina