



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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

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SC INFORMATION LETTER #20-18

SUBJECT: COVID-19 Temporary Claim for Admissions Tax Refund Process  
Available Through December 31, 2020  
(Admissions Tax)

DATE: July 6, 2020

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

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

**NOTICE TO PLACES OF AMUSEMENT REGISTERED FOR  
ADMISSIONS TAX COLLECTION**

**COVID-19 Temporary Claim for Refund Process Available Through  
December 31, 2020 for Admissions Tax Refunds of Events Scheduled from  
March 31, 2020 – December 31, 2020.**

**South Carolina Admissions Tax - Collecting and Reporting Paid Admissions.**

South Carolina imposes an admissions tax of 5% on the paid right to enter into or use a place of amusement. The tax is paid by the person paying the admission price; the tax is remitted by the person collecting the admission price.<sup>1</sup> The revenue from paid admissions and the admissions tax is reported to the Department on an admissions tax return (Form L-511) for the month the patron is issued the ticket, or is notified he will receive a ticket, to attend the event.<sup>2</sup> The return and tax are due on or before the 20<sup>th</sup> day of the following month.

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<sup>1</sup> Code Section 12-21-2420.

<sup>2</sup> SC Revenue Ruling #94-3.

### **Temporary Refund Request Simplification Due to COVID-19.**

Due to the unprecedented closings of businesses and social distancing measures recommended by the Governor and DHEC for South Carolina during the Coronavirus (COVID-19) pandemic, many 2020 spectator sports events and concerts have been cancelled or postponed. These event cancellations or postponements have resulted in a refund of an unusually large number of advance season tickets and individual ticket purchases by places of amusement, such as universities and entertainment venues. It is likely that refunding pre-event ticket payments due to COVID-19 may continue into the summer and fall for many large events. In addition, a monthly admissions tax return could be amended many times as the business continuously issues refunds due to COVID-19 over an extended period of time.

As a result, the Department is announcing a temporary simplified claim for refund procedure allowing a qualifying business to file a request no more than once a month for a refund of paid admissions tax as refunds are issued to ticketholders due to COVID-19.

### **South Carolina Claim for Refund or Amended Return – General Rules.**

While corrections to the numbers and prices of admissions originally reported can be made by filing an amended admissions tax return for the month, Code Section 12-60-490 allows for a claim for refund of tax by filing a written claim for refund with the Department.

Code Section 12-60-470(C)(1) establishes who may request an admissions tax refund and reads, in part:

Only the taxpayer legally liable for the tax may file a claim for refund or receive a refund, except that:

- (a) a person who acts as a collector and remitter of state taxes may claim a credit or refund of the tax collected, but only if the person establishes that he has paid the tax in question to the State and:
  - (i) repaid the tax to the person from who he collected it; or
  - (ii) obtained the written consent of the person from whom he collected the tax to the allowance of the credit or refund.

Because the business operates the place of amusement (e.g., the sports event, the concert), the business is the collector and remitter of the admissions tax and, therefore, will only be issued a refund if the tax has been repaid or if it has received a written consent from the ticketholder to receive the refund if the tax has been repaid.

### **Temporary Simplified Admissions Tax Refund Procedure.**

Participation in Simplified Procedure. A business who is responsible for collecting and remitting the admissions tax to the Department may file a claim for refund for admissions tax refunded to the ticketholder if the business has refunded the admissions tax to the ticket purchaser.

Duration of Simplified Procedure. This simplified procedure applies to admissions tax refunds to ticketholders for events scheduled from March 31, 2020 through December 31, 2020 affected by COVID-19 and that are refunded by the business to the ticketholder through December 31, 2020.

Format of Refund Request. Any claim for refund must contain certain required information.<sup>3</sup> This simplified claim for refund should be submitted on Form L-3060, “Admissions Tax Claim for Refund Due to COVID-19.” A copy of Form L-3060 is attached. Supporting documentation should not be included with this refund request, but must be retained by the business and made available to the Department upon request.

The simplified refund claim requires certain information that includes: the name, address and admissions tax license number of the business requesting the admissions tax refund; a description of the event(s) cancelled or refunded due to COVID-19; the month and year the admissions tax was remitted on the admissions tax return (Form L-511); the number of tickets refunded for each month; and the refund amount requested for each month.

Note: The admissions tax refund under this simplified procedure will be sent to the mailing address listed for the admissions tax license on file with the Department, unless an alternate mailing address is specifically requested and provided to the Department on the bottom of Form L-3060.

Submitting Refund Request. Form L-3060 should be submitted no more than monthly to the Department. This form may be submitted by email or regular mail to the addresses listed below.

Email: AdmissionsTax@dor.sc.gov

Mail: South Carolina Department of Revenue  
Attn: David Caldwell  
PO Box 125  
Columbia, SC 29214-0801

**Questions.** Questions concerning the simplified admissions tax refund procedure allowed due to COVID-19 should be directed to the Department’s Miscellaneous Tax Section at 803-896-1970 or AdmissionsTax@dor.sc.gov.

Note: A business that operates a place of amusement may continue to amend an admissions tax return (Form L-511) on MyDORWAY.

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<sup>3</sup> Code Section 12-60-470(B).



**ADMISSIONS TAX CLAIM FOR REFUND  
DUE TO COVID-19**

**Admissions Tax refunds for events scheduled from March 31, 2020 to December 31, 2020**

Business name \_\_\_\_\_ License number \_\_\_\_\_

Physical address \_\_\_\_\_

Contact name \_\_\_\_\_ Contact phone \_\_\_\_\_

Description of events canceled or refunded due to Covid-19 \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Has the entire ticket price been refunded to the ticket holder?  Yes  No

Has the entire admissions tax been refunded to the ticket holder?  Yes  No

Calculation of Refund		
Month Admissions Tax Paid to SCDOR	Number of Tickets Refunded	Admissions Tax Refund Requested
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
<b>Total Refund</b>		\$

Under penalty of perjury, I declare that I have read and understood this form and the information I have provided herein is true, correct, and complete.

Name \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Email \_\_\_\_\_