

PUBLIC DRAFT

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Comments Due by: **January 6, 2026**

SC REVENUE PROCEDURE #25-XX [Public Draft – 12/11/2025]

SUBJECT: Paid Admissions—Advance Ticket Sales
(Admissions Tax)

EFFECTIVE DATE: Applies to all periods open under the statute

SUPERSEDES: SC Revenue Ruling #94-3
All previous documents and any oral directives in conflict herewith.

REFERENCE: S.C. Code Ann. § 12-21-2410 (2014)
S.C. Code Ann. § 12-21-2420 (2014)

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

SCOPE: The purpose of a Revenue Procedure is to provide procedural guidance to the public. It is an advisory opinion issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. It is effective until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

INTRODUCTION:

South Carolina Code Section 12-21-2420 imposes an admissions tax upon paid admissions to places of amusement. Many sporting events, theaters, and other entertainment activities and facilities sell tickets in advance through season tickets or on an individual ticket basis, such as selling gift certificates that patrons can redeem for tickets prior to an event. This advisory opinion provides guidance on when a place of amusement should remit any collected admissions taxes to the Department of Revenue (“Department”) for these advance ticket sales situations.

DISCUSSION:

Code Section 12-21-2420 imposes the admissions tax and reads, 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.

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The tax imposed by this section shall be paid by the person or persons paying the admission price and must be collected and remitted to the South Carolina Department of Revenue by the person or persons collecting the admissions price....

“Admission” means “the right or privilege *to enter into or use* a place or location.” Code Section 12-21-2410. (Emphasis added).

The admissions tax is imposed upon the paid right or privilege to enter into or use a place of amusement. In the case of advance ticket sales, such as season tickets, a patron pays for the right or privilege to enter into a place of amusement prior to the ticketed event, in some cases months prior. In those cases, the patron has paid admittance into a place of amusement for a particular date and time in the either near or distant future to attend a scheduled event. In other words, the place of amusement has granted the patron the “right to enter into or use a place or location” to attend a scheduled event on a specific date at a specific time. Accordingly, the patron has not paid for “the right or privilege to enter into or use a place or location” on the date the patron purchases the tickets, but rather the patron has paid for the right to enter into a place on a future date and time for a specifically scheduled event.¹ Therefore, revenue from paid admissions for advance ticket sales must be reported to the Department on the admissions tax return for the month in which the ticketed event takes place.

If a place of amusement allows a group to pay the admissions price after the event, then the place of amusement must report these receipts in the month the group pays the admissions price, since there has been no “paid admissions” until the group pays the admissions price.

With respect to gift certificates redeemed prior to an event, the right to enter or use a place of amusement is not granted until (1) the customer exchanges the gift certificate for a ticket, and (2) the ticketed event for which the customer redeemed the gift certificate takes place. Therefore, if a place of amusement sells gift certificates allowing a recipient to use it to purchase advance tickets, the place of amusement must report and remit the sales of such gift certificates during the month of the event for which customer redeemed the certificate.

CONCLUSION:

When it comes to advance ticket sales, specifically for season tickets, the revenue from such sales must be reported and remitted to the Department on the admissions tax return for the month in

¹ This is distinguishable from season pass sales for places of amusement such as amusement parks. In those cases, a patron has the right to enter into or use the place of amusement upon purchase of the season pass and does not have to wait for a specific date or time in the near or distant future for their “right to enter into or use a place or location” to activate. Any admissions taxes collected from the sale of season passes which allow a patron to enter into or use a place of amusement whenever the patron wants should be reported and remitted to the Department during the month in which the season pass is sold.

which the ticketed event takes place. Regarding the sale of gift certificates, once the gift certificate has been redeemed, the place of amusement must report and remit the admissions tax from such sales on the admissions tax return for the month in which the event occurs for which the customer redeemed their certificate.