PUBLIC DRAFT

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Comments Due by: **October 15, 2026**

SC REVENUE RULING #26-xx [Public Draft 9/24/2026]

SUBJECT:	Tax Liability (Admissions Tax)
EFFECTIVE DATE:	All periods upon under the statute.
REFERENCES:	S.C. Code Ann. Section 12-21-2420 (2014) S.C. Code Ann. Section 12-21-2440 (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 It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.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:

This ruling clarifies who is responsible for remitting the admissions tax to the Department in situations where the licensed operator of a place of amusement designates or contracts with a third-party to collect the admissions price from patrons on the operator's behalf.

LAW AND DISCUSSION:

South Carolina law imposes a 5% admissions tax "upon all paid admissions to all places of amusement within this State . . ." and imposes the tax on the person who pays the admissions price. S.C. Code Ann. § 12-21-2420. It further imposes the duty of collecting and remitting the admissions tax to the Department on "the person or persons collecting the admissions price." Id. Further, "[b]efore engaging in business every person operating a place of amusement within the State subject to the tax imposed by this article shall file with the [D]epartment an application for a permanent license permitting him to engage in the business." S.C. Code Ann. § 12-21-2440.

Thus, the licensed operator of a place of amusement is responsible for collecting and remitting the admissions tax to the Department. The licensed operator may contract with a third-party to collect payment on behalf of the licensed operator; however, such an arrangement does not alleviate the licensed operator's liability to remit the admissions tax due on any admissions collected on its behalf. The licensed operator shall maintain records to support the amounts claimed on admissions tax returns, including any records to support any third-party collection arrangements.

CONCLUSION:

The licensed operator of the place of amusement is liable for collecting and remitting the admissions tax to the Department, regardless of whether the operator has delegated or contracted with a third-party to collect the admissions on their behalf.