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Effective January 1, 2015, the City of York imposes a 5% Admissions Tax on the price of admission to all Admissions conducted in the City of York, unless otherwise exempted under Article 349 of the Codified Ordinances of the City of York. "Admissions" is defined as any manner or form of entertainment within the City of York, including, but not limited to, the following: circuses, shows, concerts, lectures, sports events, admissions parks, athletic contests, auto races, and any other form of diversion, sport, pastime or recreation, for which admission is charged or paid.

This tax will **only** be applied to events that charge a ticket price greater than \$6.00 **and** events held in venues with permitted occupancy capacities of greater than 100.

An application for either a permanent Admissions permit or a temporary admissions permit must be filed with the York Adams Tax Bureau. Permanent permits need to be renewed on a yearly basis.

Quarterly, each producer holding a **permanent permit** must prepare a quarterly tax return reporting the amount of tax collected during the preceding quarter of the year. The report shall be due, respectively for each quarter, on or before April 30, July 31, October 31, and January 31. Every producer holding a **temporary permit** must file the tax return within 30 days of the expiration of the temporary permit. **All tax payments are due when the return is filed.**

*If any person conducting an amusement shall neglect or refuse to make any report of payment as herein required, an additional ten percent of the amount of the tax shall be added by the Collector and collected. All such taxes shall be recoverable by the City Solicitor as other debts due the City are now by law recoverable. All such taxes shall bear interest at the rate of 1% per month or fraction thereof from the day they are due and payable, until paid.*

Enclosed is the application for Admissions Tax to be completed and returned. Forms will be provided upon receipt of the completed application. Additional forms can be found on our website, [www.yatb.com](http://www.yatb.com).