



Tax Division
15151 E. Alameda Parkway, Ste. 5700
Aurora, Colorado 80012
303.739.7800

Worth Discovering • auroragov.org

Tax Compliance Guide

Admissions Tax

(9/2023)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Auroragov.org/tax

The *Aurora Municipal Code* imposes an admissions tax upon the amount paid for admission to a place or event open to the public. A non-exhaustive list of places and events for which admission charges or fees imposed upon members of the public are taxable include the following:

1. Any showing or performance of a motion picture, stage show, play, concert or other manifestation of the performing arts;
 2. Any sporting or athletic contest, exhibition or event, whether amateur or professional;
 3. Any lecture, rally, speech or dissertation;
 4. Any showing, display or exhibition of any type, such as an art exhibition; or
 5. Any restaurant, tavern, lounge, bar or club, whether the admission charge is termed a "cover charge," "door charge," or other such term.
3. A semi-professional sports league charges spectators \$10 per ticket to attend games at an Aurora gymnasium. This charge is subject to admissions tax.
 4. Aurora High School charges admission for a student play. This charge is not subject to admissions tax since it is conducted by a school.

Related Topics

Governments and Charitable Organizations
Recreation Services
Restaurants & Bars

Citations

Aurora Municipal Code
§ 130-231. Definitions
§ 130-232. Legislative Intent
§ 130-156. Taxable Items
§ 130-234 Responsibility for payment
§ 130-233. Levy

Exemptions

The following types of events are exempt from collection of the tax.

1. Any admissions fee paid or charged to gain admission into any place owned by a school, or any event sponsored or conducted by a school.
2. Any admissions charged to gain admission into any place owned by the City or any event sponsored or conducted by the city.
3. Admissions purchased by a government, or an exempt charitable organization in the conduct of their regular charitable functions and activities.

Note: charitable organizations are not exempt from collection and remittance of tax for any events held by the charitable organization.

Contact Us

For additional assistance, please contact us:

City of Aurora
Tax Division
15151 E. Alameda Parkway Ste. 5700
Aurora, CO 80012

Phone: (303) 739-7800

E-mail address: tax@auroragov.org

Website: <http://www.auroragov.org/tax>

Filing: <http://aurorataxportal.gentaxcpc.net>

Licensing: <http://www.auroragov.org/bl>

Examples

1. A bar and night club charges \$10 per person as a cover charge on weekends. This charge is subject to admissions tax.
2. A movie theater charges \$8 per ticket for a matinee showing. This charge is subject to admissions tax.