

States that tax admission to professional sports events

	Subject to sales tax?	Streamline State?	Notes
Alabama	Yes		
Arizona	Yes, some exhibition events exempt		
Arkansas	Yes	Yes	Sales tax collected on season tickets at time tickets are purchased.
California			Effective January 1, 2012, began taxing admission charges at most venues, including Harford Civic Center, New Britain Veterans Memorial Stadium, Stafford Motor Speedway, Dodd Stadium, and Arena at Harbor Yard.
Connecticut	Yes, exempt if sponsored by non-profit or at certain listed venues		
Delaware	Yes		
D.C.	Yes		
Florida	Yes, NFL championship admissions are exempt		
Georgia	Yes	Yes	
Hawaii	Yes		
Idaho	Yes		
Iowa	Yes	Yes	
Kansas	Yes	Yes	
Kentucky	Yes	Yes	
Louisiana	Yes		
Maryland	Yes		
Minnesota	Yes	Yes	
Mississippi	Yes, lower rate when conducted in publicly owned arena, Baseball under professional league franchise exempt		
Missouri	Yes		
Montana	Yes		
Nebraska	Yes	Yes	

	Yes, rates differ with seating capacity	Yes	
Nevada		Yes	
New Jersey	Yes	Yes	
New Mexico	Yes		
New York	Yes		
			Collect tax on season tickets at time the season ticket is purchased. No known exceptions. Non-itemized amenities are considered part of the taxable admission price.
North Dakota	Yes	Yes	
	Yes, exempt for events involving ice hockey, baseball, basketball, football, arena football, or soccer	Yes	
Oklahoma		Yes	
South Carolina	Yes		
South Dakota	Yes, also subject to 1% tourism tax	Yes	
Tennessee	Yes	Yes	
Texas	Yes		
Utah	Yes	Yes	
Vermont	Yes	Yes	
	Yes; B&O tax paid by firm plus local admissions tax of 5%		
Washington		Yes	
West Virginia	Yes	Yes	
Wisconsin	Yes	Yes	
	Yes, admissions to county or municipal owned facilities exempt	Yes	
Wyoming			