

IAEE PUBLIC EVENTS COUNCIL
Targets of Opportunity: Taxes/Fees on Events

The information contained in this spreadsheet represents a comprehensive directory of tax and fee requirements that are now in place throughout the United States in various municipalities. This information is a useful tool to allow you to properly plan and budget for your next public event. Knowing which cities are charging you and/or your exhibitor's taxes and fees will also help you make informed decisions about the venues for your future events.

as of: JUNE 2010

STATE	CITY/COUNTY	COMMUNITY TAX/FEE ENCOMPASSES	FEE AMOUNT	TAX AMOUNT	NAME OF TAX/FEE	PAYABLE TO WHOM	PAID BY	COST BASIS
ALABAMA	City of Birmingham	City/Township	\$1,300		Business License	City of Birmingham	Exhibitor	Sales
ALABAMA	Jefferson City	City/Township	\$151.50		Business License	Jefferson City	Event Organizer	Set Fee
CALIFORNIA	City of Anaheim	City/Township	1. # of employees at event @ \$10 + flat fee of \$68 and 2. # of booths per day plus \$27 processing fee		Tax Fee	City of Anaheim, Business License Division	Event Organizer	1. # of employees at event @ \$10 + flat fee of \$68 and 2. # of booths per day plus \$27 processing fee
FLORIDA	Broward County	City/Township		7% of all ticket sales	State of Florida Admission Tax	Miami Beach Convention Center	Event Organizer	7% of all ticket sales
NORTH CAROLINA	N/A	State		3%	Ticket Tax	North Carolina Dept. of Revenue	Event Organizer	Based on percentage of sales
NORTH CAROLINA	City of Greensboro	City/Township	\$200		Business License	City of Greensboro	Event Organizer	Fee set by city
PENNSYLVANIA	Upper Merion Township	City/Township			Upper Merion Itinerant Merchant Tax	Not submitted	Not submitted	Not submitted
TENNESSEE	Memphis Shelby County	County		0.001875	Business Tax	Memphis Shelby County	Event Organizer	Gross Sales
TENNESSEE	N/A	State		9.25%	Ticket Tax	TN Dept of Revenue	Event Organizer	Ticket Sales
TEXAS	City of Dallas	City/Township	\$.75 per paid admission		Dallas Market Hall Tax on Admissions	Not submitted	Event Organizer	No cost basis--instead of charging the public for parking, the fee is charged (per paid admission) to the event.
WASHINGTON	City of Puyallup	City/Township		5% tax on gross admissions revenue	Not submitted	Not submitted	Event Organizer	Tax on gross admissions revenue
WASHINGTON	N/A	State		1.5% tax on gross revenues	Washington Business and Occupations (B&O) tax	Not submitted	Not submitted	Tax on gross revenues

If you know of additional taxes/fees that should be included, please fill out the *Taxes/Fees on Events Form* found at www.iaee.com, under the Resources tab and Public Events section.