



DEPARTMENT OF REVENUE  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE

## DEPARTMENTAL NOTICE #38 FEBRUARY 2013

**SUBJECT: MARION COUNTY ADMISSIONS TAX and MARION COUNTY  
SUPPLEMENTAL AUTO RENTAL EXCISE TAX**

**DISCLAIMER:** Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

Effective March 1, 2013, the Marion County Admissions Tax has been increased from 6% to 10%. The tax rate that applies to a transaction is the tax rate in effect as of the date a ticket is sold or, in the event of an installment or other contract, the date the contract is executed. The date of the underlying event is irrelevant to this determination. If the suite or seat holders are contractually obligated to pay a stated price for the suite or seat, along with a stated tax rate, as of a date prior to March 1, then the pre-March 1 tax rate applies. However, if applicable contracts are structured so that a purchaser can make decisions about whether to continue under the contract and/or purchase playoff or additional tickets on or after March 1, then the new post-March 1 tax rate applies. As a baseline, contracts with suite holders and seat holders should allow for the increased tax rate to be applied to any extra tickets being purchased on or after March 1, including tickets for subsequent seasons.

Effective March 1, 2013, the Marion County Supplemental Auto Rental Excise Tax has been increased from 4% to 6%. The tax rate that applies to a transaction is the tax rate in effect as of the date the contract is executed.

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Michael J. Alley  
Commissioner