



Consumers Sales Tax Responsibilities: Entertainers And Artists

The purpose of this publication is to provide general information regarding the Sales Tax responsibilities of entertainers and artists. It clarifies who is to be considered an entertainer or artist for the purpose of asserting the Sales Tax exemption. It is not a substitute for tax laws and regulations.

According to Senate Bill 324 passed in the West Virginia legislature during the 1997 session, after June 30, 1997, entertainers and performing artists are exempt from collecting and submitting the Consumers Sales Tax if the amount paid for the artistic service or artistic performance by the owner or operator of a public or private social gathering or event does not exceed \$3,000.

If you offer and charge for music instructional services or provide an artistic performance for public or private gatherings **and** the amount you charge for the service does not exceed \$3,000, you are exempt from Consumers Sales Tax obligations.

When discussing the exemption of Sales Tax for sales of music instructional services, artistic services or artistic performances, please consider the following:

- ☞ artistic performance or artistic service means the conscious use of creative power, imagination and skill in the creation of an aesthetic experience for an audience present and in attendance.
- ☞ artistic performances and artistic services are: stage plays, musical performances, poetry recitations and other readings, karaoke, dance presentations, circuses and similar presentations.
- ☞ artistic performances and artistic services are **not**: the showing of any film or moving picture, gallery presentations of sculptural or pictorial art, nude or strip show presentations, video games, video arcades, carnival rides, radio or television shows or any video or audio tape presentations or the sale or leasing of video or audio tapes, airshows, or any other public meeting, display or show other than those specified.
- ☞ public social gatherings includes a retail establishment, restaurant, inn, bar, tavern, sports or other entertainment facility or any other business location in this State in which the public may assemble to hear or see artistic works be performed for enjoyment.

Examples for asserting the exemption:

- ☞ You are a piano teacher.
- ☞ You plan to sing at a wedding and are charging for your services.
- ☞ Your show at the Elk's Club involves a stand-up comedy routine and the playing of music.

Examples wherein you may **not** claim the exemption:

- ☞ You play CD's and records at a dance.
- ☞ You use your artistic expression as a topless dancer.
- ☞ You own a movie house and show movies.

**If you have any questions concerning the information contained in this publication,
please contact:**

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