

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-A-87(8)S  
Sales Tax  
January 27, 1987

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S861223A

On December 23, 1986, a Petition for Advisory Opinion was received from Rollermania Inc., 140 Main Street, Buffalo, New York 14203.

The issue raised is whether the charge for admission to a roller derby exhibition is subject to sales tax.

It is noted that a "roller derby" is "a contest between two roller skating teams on a banked oval track in which each team attempts to maneuver a skater into position to score points by circling the track and passing members of the opposing team within a given time period." Webster's New Collegiate Dictionary, (1973).

Section 1105(f) of the Tax Law imposes sales tax upon:

(1) Any admission charge where such admission charge is in excess of ten cents to or for the use of any place of amusement in the state, except charges for admission to race tracks, boxing, sparring or wrestling matches or exhibitions which charges are taxed under any other law of this state,...and except charges to a patron for admission to, or use of, facilities for sporting activities in which such patron is to be a participant, such as bowling alleys and swimming pools.

Section 527.10(b)(3) of The Sales and Use Tax Regulations defines a place of amusement as:

Any place where facilities for entertainment, amusement or sports are provided. Such places include without limitation...golf course, athletic field, sporting arena, gymnasium, bowling alley, shooting gallery...or other places for athletic exhibits.... 20 NYCRR 527.10

The roller derby exhibition is held in a sporting arena, which qualifies as a place of amusement pursuant to the sales and use tax regulations. Charges for admission to roller derby exhibitions do not qualify as "charges for admission to race tracks, boxing, sparring or wrestling matches or exhibitions which charges are taxed under any other law of this state." Furthermore, charges for admission to roller derby exhibitions do not qualify as charges to a patron for admission to a participatory sporting activity inasmuch as the patrons do not actively participate in roller derby exhibitions.

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Accordingly, the charges for admission to roller derby exhibitions are subject to sales tax.

DATED: January 27, 1987

s/FRANK J. PUCCIA  
Director  
Technical Services Bureau

NOTE: The opinions expressed in Advisory Opinions  
are limited to the facts set forth therein.