

AMENDMENT TO THE DEFINITION OF ROOF GARDEN,
CABARET OR SIMILAR PLACE - CHAPTER 609, LAWS OF 1986

Chapter 609 of the Laws of 1986 amended the definition of the phrase "roof garden, cabaret or other similar place" contained in Section 1101(d)(12) of the Tax Law.

The purpose of this amendment is to clarify that the phrase "roof garden, cabaret or other similar place" does not include a place where only live dramatic and musical arts performances are offered along with the "merely incidental" sale of refreshments and merchandise.

Example: A theater-in-the-round has a show which consists exclusively of dance routines. During intermission an assortment of light refreshments consisting of cider, wine and cheese are offered for sale. Since such sales are merely incidental to the performance, the admission charge is not subject to tax as admission to a roof garden, cabaret or other similar place.