

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 103—Sales/Use Tax—Imposition of Tax**

**12 CSR 10-103.017 Ticket Sales**

*PURPOSE: This rule clarifies what sales tax is required to be paid and collected on the sale of tickets. Applicable sales taxes are enumerated and the method of determining the tax due is specified. This rule interprets and applies sections 144.010.1(4) and 144.020, RSMo.*

(1) In general, all tickets sold to permit admission to any theater, sporting event, exhibit, or any other event are subject to sales tax that should be collected by the seller. This includes all paper and digital tickets.

(2) Basic Application of Tax.

(A) All tickets sold to permit admission to any theater, sporting event, exhibit, or any other event where sales tax is required to be paid and collected must contain a statement on the face of the ticket “This ticket is subject to a sales tax,” as provided in section 144.020.2., RSMo.

(B) All tickets stating a single amount as the price for the ticket and containing the statement set forth in section (1) shall be subject to the sales tax on the single amount so stated and the tax rate shall be applied against that amount.

(C) If the total selling price of a ticket is intended to include sales tax, the vendor must advise the purchaser of the cost of admission and the amount of tax by printing these amounts on the ticket, by posting a prominently displayed sign stating that amount, by breaking those figures out in the digital ticket, or by giving other written notice.

1. The ticket or notice must contain the following language:

Cost of admission	\$(amount)
<u>Sales tax</u>	<u>\$(amount)</u>
Ticket price	\$(amount)

2. Otherwise, the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered receipts.

(D) All ticket sales are also subject to all applicable local sales taxes and all special purpose state sales taxes, which may now be or become applicable to these sales. The seller may include an additional statement that the ticket is subject to all applicable sales taxes, both state and local. Any local license fees must be included in the gross receipts of the sale of the ticket and sales tax must be collected and remitted on that amount.

(E) If the cost of admission and the applicable sales tax is not separately stated to the purchaser, as set out in section (3), the vendor shall be subject to sales tax on all receipts and the total price of the tickets shall be considered taxable receipts.

*AUTHORITY: section 144.270, RSMo 2016. \* This rule originally filed as 12 CSR 10-3.017. Original rule filed Dec. 5, 1983, effective March 11, 1984. Amended: Filed Oct. 15, 1984, effective Feb. 11, 1985. Moved to 12 CSR 10-103.017 and amended: Filed Oct. 2, 2018, effective April 30, 2019. Amended: Filed Aug. 28, 2025, effective Feb. 28, 2026.*

*\*Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961, 2008.*

***The St. Louis Rams LLC, f/k/a The St. Louis Rams Partnership v. Director of Revenue***, 526 S.W.3d 124 (Mo. banc 2017). *The Court held that entertainment license tax (ELT), which the franchise was obligated to pay to city based upon the gross receipts derived from admission charges and that professional sports franchise passed directly onto ticket buyers, was included in “the amount paid for admission,” for purposes of sales tax statute. Thus the total amount franchise received from ticket buyers, including the ELT, was subject to sales tax and did not constitute a tax upon a tax.*