



This Week in State Tax (TWIST)

September 28, 2026



South Carolina: Base of admissions tax limited to price of ticket only for one year

The South Carolina Department of Revenue issued Information Letter #26-21 addressing the application of the state admissions tax to charges and fees associated with admission tickets. Although the Department has historically interpreted the 5 percent admissions tax to include additional charges and fees in the amount paid for admissions to places of amusement (and therefore included such amounts in the tax base), a temporary proviso in 2026-2027 Palmetto State budget limited the measure of the tax solely to the stated ticket price for one year. Any separate or additional charges are excluded from the tax base between July 1, 2026, and June 30, 2027. Excluded charges include, but are not limited to, service fees, convenience fees, processing fees, delivery fees, handling charges, credit card or payment processing fees, and fees associated with memberships or subscriptions required to purchase tickets. The guidance supersedes SC Revenue Ruling #90-10 and modifies SC Private Letter Ruling #11-2. The proviso will expire on June 30, 2027, unless reenacted by the South Carolina General Assembly.

Contact [Nicole Umpleby](#) with questions about [Information Letter #26-21](#).

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