



SALES AND USE TAX FOR MOTION PICTURE THEATERS

The purpose of this publication is to provide information regarding state and municipal sales and use tax rules for motion picture theaters. This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- Motion picture theaters must collect tax.
- An additional municipal tax may also apply. For a list of municipalities, effective dates and rates, visit our website at:

<https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>

SALES

- Theaters provide taxable services, such as admission to movies, and sell tangible personal property, such as popcorn and candy. All services and sales rendered in the operation of a theater are subject to sales tax, including receipts from admission tickets, video games, programs, souvenirs, novelties, and concessions.
- The tax on these items must be collected from the consumer and timely remitted on form [WV/CST-200CU](#). Report and remit municipal tax on Schedule M of the return.
- If the tax due is not added to the charge for the admission tickets, etc., the theater must post notice to its customers that its charges include the sales tax.

EXAMPLE:

West Virginia Sales Tax is Included in
the Price of Admission

PURCHASES

- Purchases for use in the retail portion of a motion picture theater business, such as purchases of concession stand equipment are taxable.
- Purchases for use in the service portion of the business are taxable.
- The sales and use tax on these purchases must be paid directly to the vendor.
- If the vendor is not authorized to collect West Virginia sales or use tax, the use tax must be remitted to the State Tax Department on form [WV/CST-200CU](#). Report and remit municipal tax on Schedule M of the return.

EXCEPTIONS

- All purchases made by motion picture theater businesses are subject to sales and use tax with the following exceptions when a properly completed exemption certificate is executed:
 - A theater may purchase from a supplier items for resale (such as food for the concession stand) to the theater's customers.
 - The purchase, rental or lease of motion picture films by a motion picture theater are exempt when admissions are subject to sales tax.
 - The purchase, rental or lease of video arcade machines are exempt from sales and use tax when the charge for playing such machines is subject to sales tax.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

1-800-WVA-TAXS
(1-800-982-8297)

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>