



Consumers Sales Tax Responsibilities: Entertainers and Artists

The purpose of this publication is to provide general information regarding the Sales Tax responsibilities of entertainers and artists. It clarifies who is to be considered an entertainer or artist for the purpose of asserting the Sales Tax exemption. It is not a substitute for tax laws and regulations.

I. SALES OF INSTRUCTIONAL SERVICES

Sales of music instructional services by a music teacher are exempt from sales tax. However, no other types of lessons are exempt. For example, sales of art lessons, acting lessons, and dance lessons are subject to sales tax.

II. ARTIST SERVICES OR PERFORMANCES OF AN ENTERTAINER OR PERFORMING ARTIST:

The sale of artistic services or performances made pursuant to a contract with an owner or operator of an establishment in this State is exempt from sales tax when the amount paid by the owner or operator for the artistic service or performance does not exceed \$3,000.00. This exemption also applies to artistic performances contracted by private social gatherings, weddings and other private parties, again, so long as the amount paid for the artistic performance does not exceed \$3,000.00. However, the sale of tickets to see or hear the artistic performance is not exempt from the sales tax.

Artistic services and performances are performed in front of an audience and are defined as those services and performances that involve the conscious use of creative power, imagination and skill in the creation of aesthetic experience for an audience present and in attendance. The only artistic services and performances eligible for the sales tax exemption are: stage plays, musical performances, poetry recitations and other readings, dance presentations, circuses and other similar presentations. The sales tax exemption does not apply to other artistic services such as painting, photography, sculpture, filmmaking and other crafts even if those services are performed in front of an audience.

Further, an exemption may NOT be claimed for the following:

- The showing of a film or moving picture;
- Gallery presentations of sculptural or pictorial art;
- Nude dancers or strip show presentations;
- Video games and video arcades;
- Carnival rides;
- Airshows;
- Radio or television shows; and
- Any other audio or video taped presentations.

Karaoke service providers and disk jockeys are not eligible for the sales tax exemption as those services primarily entail the presentation of audiotaped material. However, if an artistic service or performance that otherwise would be considered exempt contains a small element of non-exempt activity, the artistic performance will still be considered exempt from sales tax. For example, a stage play or a dance presentation that uses audiotaped music will still be considered an artistic service or performance that is eligible for the exemption.

Instead of paying the sales tax on the purchase of artistic services or performances and then filing a claim for a refund, a person having a right to claim this exemption may execute a certificate of exemption and deliver it to the vendor of the artist service or performance. The certificate of exemption (Form F0003) may be found under the Sales and Use Tax Forms on the Tax Department's website.

You may call a Taxpayer Service Representative between 8:00 a.m. and 5:00 p.m. on business days:

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

TDD (hearing impaired)
1-800-282-9833

Internet: www.wvtax.gov