




STATE OF TEXAS §

COUNTIES OF TARRANT, DENTON, JOHNSON, PARKER AND WISE §

I, MARY J. KAYSER, City Secretary of the City of Fort Worth, Texas do hereby certify that the attached and foregoing is a true and correct copy of the City of Fort Worth, Texas Will Rogers Venue Tax Rules filed in the Office of the City Secretary October 2, 2019.

WITNESS MY HAND and the Official Seal of the City of Fort Worth, Texas, this 3rd day of October, 2019.



Mary J. Kayser, City Secretary
City of Fort Worth, Texas





City of
Fort Worth, Texas
Will Rogers Venue Tax
Rules

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ARTICLE ONE - GENERAL PROVISIONS

1.1 Definitions.

(a) For the purpose of these Rules, the following terms shall have the definitions hereinafter given:

Act means Chapter 334, Texas Local Government Code, as it may be amended or recodified.

Admission Ticket means any tangible or intangible ticket, pass, authorization, permit, voucher, coupon, license, or other instrument granting the privilege of admission to an Event.

Auditor means a Person authorized or otherwise assigned by the Director to examine and review records and reports and to verify accounts related to the Ticket Tax, Stall Tax and Parking Tax.

Business Day means a day that is not a (i) Saturday, (ii) Sunday, (iii) legal holiday, or (iv) day on which commercial banks are required or authorized to close in the City or New York City.

Catering Event means a gathering the primary purpose of which is the serving of a meal as determined in the discretion of the Venue Operator.

City means the City of Fort Worth, Texas.

Cash or Its Equivalents means a payment in U.S. currency or using a mechanism that is the equivalent of such currency. Cash equivalents include, but are not limited to, checks, credit card payments, ACH transfers, and transfers made using a computer or personal-mobile-device application.

City Manager means the chief administrative and executive officer of the City as appointed by the Fort Worth City Council under the Charter of the City of Fort Worth and the Code. The term also includes an assistant city manager.

Code means the Code of the City of Fort Worth, Texas (2015), as amended.

Consideration means any payment, compensation, or thing of value of any nature, whether direct or indirect and whether or not separately stated, that is received in exchange for any good, service, or transaction, any part of which is subject to Ticket, Stall, or Parking Tax under the Code. Consideration includes Cash or its Equivalent, credit to an account, and the value of an In-Kind Exchange. Consideration does not include the tax imposed and collected under Chapter 32 of the Fort Worth City Code.

Director means the Director of the City's Public Events Department or such other Person designated by the City Manager to enforce and administer the Ticket, Stall, and Parking Taxes, and any Person designated by the Director as his or her representative, including any auditor.

Due Date means the first Business Day following the end of the monthly collection/reporting period.

Event means any event or activity, other than a Catering Event, held at the Venue Project, including, but not limited to, a Livestock Event, as that term is defined in Section 32-60; a concert; a theater performance; a family show; an athletic exhibition, meet, or game; and a consumer or trade show.

Event Sponsor means the tenant or licensee of any portion of the Venue Project or any group or association that organizes, presents, or sponsors an Event, including a political subdivision or nonprofit organization that is exempt from federal income tax under Section 501(a), Internal Revenue Code of 1986, as amended, by being listed as an exempt organization in Section 501(c)(3) of that code.

In-Kind Exchange means a thing of value that is received as Consideration and that is in a form other than Cash or its Equivalent. The term includes a tangible or intangible item, including a service.

Livestock Animal means any of the following:

- (a) An equine animal, including a horse, pony, mule, donkey, or hinny;
- (b) A bovine animal, including a cow, heifer, bull, bullock, calf, buffalo or bison;
- (c) An ovine animal, including a sheep;
- (d) An animal in the camelid family, including a llama or alpaca;
- (e) A caprine animal, including a goat;
- (f) A porcine animal, including a pig or hog;
- (g) A ratite, including an ostrich, rhea, or emu; and
- (h) Any other animal of similar size or characteristic as those listed above and typically held in a stall or pen.

Livestock Event means a rodeo or an agricultural, equestrian or livestock show, fair, competition, exhibition or sale held for one or more consecutive days that is conducted, in whole or in part, at the Venue Project, the duration of which shall include any full or partial days before the Livestock Event that are used for set-up or preparation of the event and any full or partial days following the event that are used for disassembly and other post-event matters.

Motor Vehicle means a self-propelled vehicle. The term includes vehicles regardless of fuel type or source (e.g., petroleum-based, electric, hybrid, or other) and includes motorcycles and self-propelled recreational vehicles. The term does not include trailer-type recreational vehicles that are

incapable of self-propulsion, nor does it include an electric bicycle or an electric personal assistive mobility device, as defined by Section 551.201 of the Texas Transportation Code.

Parking Facility Operator means a Person operating, managing, or controlling a Venue Parking Facility and, with respect to a City-owned Venue Parking Facility, includes both a third party engaged under a lease, operating agreement, or similar contractual arrangement as well as the Director, his staff, and other City personnel who are charged with operating, managing, or controlling City-owned Venue Parking Facilities.

Parking Tax means the Will Rogers Venue Parking Tax levied and imposed by Section 32-71 of the Code.

Person means any individual, partnership, trust, company, corporation, association, or other entity.

Rules means these City of Fort Worth, Texas Will Rogers Venue Tax Rules adopted in accordance with and under the authority granted by the Fort Worth City Council under Sections 32-52, 32-62, and 32-72 of the Code.

Stall or Pen means an enclosure or designated space and tie point that is located within the Venue Project and that is designed for the housing or holding one or more Livestock Animals.

Stall Tax means the Will Rogers Venue Livestock Facility Use Tax levied and imposed by Section 32-61 of the Code.

Ticket Tax means the Will Rogers Venue Admissions Tax levied and imposed by Section 32-51 of the Code.

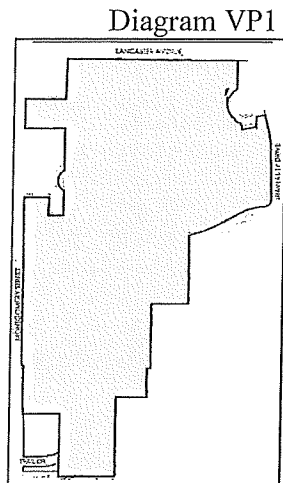
Vehicle means a device that can be used to transport or draw persons or property on a highway. The term does not include (A) a device exclusively used on stationary rails or tracks; or (B) manufactured housing as that term is defined by Chapter 1201 of the Texas Occupations Code.

Venue Operator means a Person operating, managing, or controlling a portion of the Venue Project by or for the City and includes both a third party engaged under a lease or similar agreement as well as the Director and his staff.

Venue Parking Facility means any parking lot or parking garage that (i) is located within the Venue Project, whether owned or leased by the City or another Person, or (ii) is leased, licensed or otherwise used by a Person conducting an Event in the Venue Project or is affiliated with such Person, and where the parking of motor vehicles is permitted for Persons attending an Event in or otherwise visiting the Venue Project, regardless of whether those Persons actually do attend an Event in or otherwise visit the Venue Project.

Venue Project means a multipurpose arena at the intersection of Harley Avenue and Gendy Street, other adjacent support facilities, and any related infrastructure, as approved by a majority of the voters of the City voting in the special election held November 4, 2014, which adjacent support

facilities include the facilities now existing or hereafter constructed on the campus of the Will Rogers Memorial Center and a livestock support building and landscaped event plaza in the immediate vicinity of the arena. The area designated as the Venue Project is depicted in the shaded portion of Diagram VP1.



Venue Project Fund means the fund established by the City Council under Resolution No. 4387-12-2014 or any account within such fund.

1.2 Rules; Administration; Forms; Amendment

- (a) These Rules are enacted by the City Manager of the City of Fort Worth, Texas to implement, administer, and collect the Ticket, Stall, and Parking Taxes in accordance with the authority granted by the Fort Worth City Council under Sections 32-51, 32-61, and 32-71 of the Code of the City of Fort Worth. In the event it is determined that there is a conflict between these Rules and the Code, the terms of the Code shall control.
- (b) Authority to administer and interpret and to recommend amendments to these Rules is generally vested with the Director, provided, however, that staff within the Department of Financial Management Services shall be responsible for collecting remitted taxes and submitted reports from obligated Persons, for properly depositing and accounting for such funds, and for maintaining appropriate records related thereto.
- (c) The Director of the Financial Management Services Department shall promulgate report forms that substantially conform to the ones attached hereto as Exhibits A-E and is authorized to make minor revisions or changes to such report forms. The Director of the Financial Management Services Department shall ensure current report forms are posted on the City's website or otherwise made readily available. Any reference in these Rules to a form of report shall mean and be interpreted as referring to the version of the report form that is in effect at the time.
- (d) The City Manager shall affix his signature and an effective date on these Rules to memorialize their enactment. The City Manager may amend or revise these Rules at any time, provided, however that such amendment shall also be evidenced by the City Manager's signature and an effective date for the Rules as amended.

1.3 Rates

(a) *Will Rogers Venue Admissions Tax (Ticket Tax)*. In accordance with Section 32-51 of the Code, the Ticket Tax is imposed at a rate of ten percent (10%) of the price paid or other Consideration received for an Admission Ticket to or in connection with an Event at the Venue Project, with the allocation of revenues and application of tax further subject to the terms of Article II of these Rules

(b) *Will Rogers Venue Livestock Facility Use Tax (Stall Tax)*. In accordance with Section 32-61 of the Code, the Stall Tax is imposed at a rate of one dollar (\$1.00) per Stall or Pen per day, provided that the aggregate tax collected shall not exceed twenty dollars (\$20.00) per Stall or Pen for any Livestock Event, with the allocation of revenues and application of tax further subject to the terms of Article II of these Rules.

Notwithstanding the foregoing, no tax shall be levied or imposed under this section for the use or occupancy of Stalls or Pens by livestock at the Tarrant County Junior Livestock Show.

(c) *Will Rogers Venue Parking Tax (Parking Tax)*. In accordance with Section 32-71 of the Code, the Parking Tax is imposed at a rate of fifty percent (50%) of the charge imposed, but not to exceed five dollars (\$5.00), on each motor vehicle parking at a Venue Parking Facility, with the allocation of revenues and application of tax further subject to the terms of Article II of these Rules.

Where space is designated by the Venue Operator for camping in a recreational or similar vehicle and is used for that purpose, such use shall not constitute a motor vehicle parking that is subject to the Parking Tax, regardless of whether the vehicle used for camping is capable of self-propulsion.

When the Director authorizes a golf cart, utility vehicle, or similar small self-propelled vehicle to be driven within the area of the Venue Project and to stop, stand, or park on a Director-designated sidewalk or other location that is not suitable or designated for the parking of other motor vehicles, the stopping, standing, or parking in the Director-designated location shall not constitute a motor vehicle parking that is subject to the Parking Tax. If such a vehicle is parked in a designated or suitable motor vehicle parking space, then the tax shall apply.

1.4 Obligation to Collect

The first seller of any good, service, or item, any portion of which is subject to the Ticket, Stall, or Parking Tax, is responsible for collecting and remitting such taxes, maintaining related records, and submitting required reports, regardless of whether such taxable good, service, or item is subject to subsequent resale.

ARTICLE TWO - ALLOCATION OF REVENUES AND CALCULATION OF TAX

2.1 Bundled Sales (All Taxes)

(a) A Venue Operator or Event Sponsor may engage in transactions that involve the exchange of a single amount of Consideration for a combination or bundle of different goods, services, or both, with some or all of such goods/services being subject to the Ticket, Stall, or Parking Tax under the Code. In such instances, the bundled goods and/or services must be unbundled, and a portion of the Consideration must be allocated in accordance with this Article to each taxable item in order to calculate and determine the amount of tax that is due.

(b) In general, Consideration for bundled goods/services shall be allocated by calculating the proportionate cost of each item, if purchased separately, as compared to the total cost to purchase all items separately.

Example: An individual purchases a bundled package that includes parking, two concert Admission Tickets, and a t-shirt for \$250.00. The posted rate to buy parking at the concert is \$75.00, each ticket has a face value price of \$100.00, and the t-shirt is for sale for \$50.00. The cost to purchase the items separately is \$325.00.

The Consideration of \$250 is allocated as follows:

23% (75/325) to parking - \$57.50 allocated cost
62% (200/325) to tickets - \$155.00 allocated cost
15% (50/325) to t-shirt - \$37.50 allocated cost

(c) Percentages shall initially be calculated using actual numbers without any rounding, but the percentage so determined shall then be rounded at the thousandth place in accordance with standard practice. That is, anything less than a 5 is rounded down and anything at or above 5 is rounded up.

For example, 50/325 equals 0.153846 repeating. Because the thousandth-place digit is 3, the percent is rounded down to 15%. By comparison, 200/325 is .6154384 repeating, with the thousandth-place digit being a five, meaning the percent is rounded up to 62%.

(d) Occasionally a bundle may involve a combination of goods and/or services, one or more of which is not available for separate purchase. For example, a one-year suite pass may include parking and tickets, which are separately available for purchase, plus catered food and beverage, which can only be acquired along with a suite. Another example would be a VIP concert experience in which a person obtains valet parking, admission, and a t-shirt, all of which are separately available, as well as a backstage pass, which cannot be otherwise purchased. In cases where a bundled sale involves items that are not separately available for purchase, each taxable item shall have an imputed value for tax calculation purposes that is equal to the cost of that item if purchased separately.

Example: An individual purchases a VIP concert experience package that includes valet parking, two concert Admission Tickets, two backstage passes, and two t-shirts for \$800.00. The posted rate to buy valet parking at the concert is \$100.00, each ticket has a face value price of \$150.00, and a t-shirt is for sale for \$50.00. The imputed value for the valet parking

is the “rack rate” of \$100.00, and the imputed value for the tickets is \$300.00, and each item is taxed accordingly.

2.2 Value of In-Kind Exchange (All Taxes)

(a) A Venue Operator or Event Sponsor may provide one or more items that are subject to the Ticket, Stall, or Parking Tax under the Code to another Person as part of an In-Kind Exchange. For example, Admission Tickets and parking for theatrical performance may be given to a radio station in exchange for the on-air promotion of the Event a certain number of times, or a number of Admission Tickets for a concert may be given to a vendor who provides sound equipment for no cost or for reduced cost. Where an item subject to the Ticket, Stall, or Parking Tax is provided for an In-Kind Exchange, the value of that portion of the In-Kind Consideration that is attributable to each taxable item must be imputed in accordance with this Article for purposes of determining the amount of tax that is due.

(b) Where a good or service that is provided as part of the In-Kind Exchange is available for purchase in Cash or its Equivalent, the value of that In-Kind Exchange Consideration shall be considered to be equal to the cost at which the item is available for purchase in Cash or its Equivalent, and the Event Sponsor or other Person who received such In-Kind Exchange shall be liable for tax, *payable in Cash or its Equivalent*, calculated on the basis of such amount.

Example: An Event Sponsor gives three Admission Tickets to a theatrical performance to a vendor who provided free use of props that can be rented for \$240.00 cash. Each ticket has an imputed value of \$80.00 ($\$240.00/3$), and the Event Sponsor must remit \$24.00 in cash for the Ticket Tax ($\$80.00 \times 10\% \times 3$).

(c) Where a good or service that is provided as part of the In-Kind Exchange is not available for purchase in Cash or its Equivalent or the cash value of the In-Kind Exchange cannot be otherwise determined under paragraph (b) of this Rule, the Default Imputed Values described below shall apply, and the Event Sponsor or other Person who received such In-Kind Exchange shall be liable for tax, *payable in Cash or its Equivalent*, calculated on the basis of each such value, as applicable.

Default Imputed Ticket Value. The Default Imputed Ticket Value for each Admission Ticket that is provided as a part of an In-Kind Exchange shall be equal to (i) the face value stated on such ticket or (ii) if no face value is stated, the average of all prices at which tickets to the Event are available for purchase.

Default Imputed Parking Value. The Default Imputed Parking Value for each parking space that is provided as part of an In-Kind Exchange shall be \$10.00.

Example: A famous artist designs a unique artwork for use as the logo and program cover for an Event and is given three Admission Tickets and a parking pass. The tickets have no face value, but admission to the Event can be purchased for \$20.00 or \$30.00. Because the value of the artwork cannot be readily determined, the Default Imputed Values apply.

The Default Imputed Ticket Value for each ticket is \$25.00 ($(30+20)/2$ [average ticket price]),

and the total Default Imputed Ticket Value is \$75.00. The Event Sponsor must pay Ticket Tax of \$7.50 in Cash or its Equivalent. The Default Imputed Parking Value is \$10.00, and the Event Sponsor must pay Parking Tax of \$5.00 in Cash or its Equivalent.

(d) If an item subject to the Ticket, Stall, or Parking Tax is provided in connection with other non-taxable items as part of an In-Kind Exchange, the total value of the In-Kind Exchange shall be unbundled and allocated in accordance with this Article, and the Event Sponsor or other Person who received such In-Kind Exchange shall be liable for the tax, *payable in Cash or its Equivalent*, imputed to each taxable item.

(e) Because the rate and application of the Stall Tax is not dependent on the value, if any, received in exchange for the right to use the stall or pen, each stall or pen that is provided as part of an In-Kind Exchange shall be subject to tax as though provided in connection with a transaction involving Cash or its Equivalent.

2.3 Catering Event (Ticket Tax)

(a) In accordance with Article V of Chapter 32 of the Code, a Catering Event is not an Event that is subject to the Ticket Tax.

(b) By definition a Catering Event is a gathering where the *primary* purpose is the serving of a meal, with such purpose determined in the reasonable discretion of the Venue Operator.

(c) Even if a Venue Operator delegates the obligation for collecting the Ticket Tax to an Event Sponsor, the Venue Operator shall retain responsibility for ensuring that the occasion has been properly characterized either as a Catering Event, exempt from Ticket Tax, or an Event, which is subject to the Ticket Tax.

(d) If the Director has concerns regarding whether an occasion's primary purpose is truly the serving of a meal, the Director shall advise the Venue Operator of such concerns, and the Venue Operator shall be obligated to make reasonable explanation for its determination and the rationale therefor.

(e) The following are examples of Catering Events, based on the manner in which they are being conducted as of the date these Rules are enacted: Jewel Charity Ball; the National Reined Cow Horse Association Hall of Fame Annual Banquet; 'An Evening of HOPE' fundraiser for the AIDS Outreach Center; the Fort Worth Stock Show & Rodeo Grand Entry Gala; the NAACP Annual Banquet; the Jordan Harris Foundation 'Bring the Conversation to Light' Luncheon; the Fort Worth Stock Show & Rodeo Livestock Appreciation Luncheon; 'Creating Hope for Our Community' fundraiser for Catholic Charities; Christ Chapel Bible Church Christmas Brunch; Texas Nursery and Landscape Association Regional Christmas Banquet; Union Gospel Mission Luncheon; 'Empty Bowls' fundraiser benefitting Tarrant Area Food Bank; Christian Prayer Breakfast of Fort Worth-Tarrant County; Boy Scouts of America Annual Business Dinner; Como High School All Class Reunion; and the Tarrant County Democratic Woman's Club Luncheon.

2.4 Will Rogers Venue Admissions Tax (Ticket Tax)

- (a) Any Event where admission or attendance is (i) restricted, (ii) not made freely available to all members of the public, and (iii) obtainable only in exchange for providing Consideration is considered to be a paid-admission Event and shall be subject to the Ticket Tax based on the value of the provided Consideration as determined in accordance with this Article.
- (b) Admission Tickets may be sold individually, in bulk, in the form of a subscription or season pass, or together with other goods and/or services.
- (c) An Admission Ticket sold individually, in bulk, or in the form of a subscription or season pass shall be taxed based on the actual Consideration received by the Person who initially sells the Admission Ticket.
- (d) Where an Admission Ticket is sold in combination or bundled with any other goods and/or services, the transaction shall be subject to unbundling in accordance with this Article, and the portion of the Consideration that is determined to be attributable to the Admission Ticket shall be subject to the Ticket Tax.
- (e) Where an Admission Ticket is provided in exchange for Consideration in the form of an In-Kind Exchange, the cash value of the In-Kind Exchange shall be determined in accordance with this Article, and the Event Sponsor or other Person who receives such in-kind Consideration shall be liable for the payment of Ticket Tax in Cash or its Equivalent, with the amount of such tax calculated on the basis of the portion of the Consideration determined to be attributable to the Admission Ticket.
- (f) Occasionally one or more Admission Tickets may be provided without any form of direct or indirect Consideration at all. Examples of this type of transaction include schools or other groups being provided with free tickets for a concert, or when an Event Sponsor or promoter bolsters overall attendance figures by “papering the house” and providing tickets for a radio giveaway without requiring any promotion of the Event in exchange. In cases of free tickets, no Ticket Tax is payable because no Consideration is received.
- (g) If a question arises as to whether a situation truly involves free tickets or some form of direct or indirect Consideration such as an In-Kind Exchange, the Director shall make the final determination in exercise of his reasonable discretion.
- (h) For any scenario not described by these Rules, the value of the Consideration received for the Admission Ticket will be determined by the Director in exercise of his reasonable discretion, and Ticket Tax shall be due and payable on the basis of such value.
- (i) The Ticket Tax shall be calculated based on the stated face value of an Admission Ticket *unless* the legend “tax included” is conspicuously printed on the face of the Admission Ticket. If an Admission Ticket is conspicuously labelled as being “tax included,” the stated total face value is multiplied by 1/11th to calculate Ticket Tax and by 10/11^{ths} to determine the portion attributable to Consideration. If an Admission Ticket is *not* conspicuously labelled as being “tax included,” the tax will be deemed not to have been collected and will be imposed on the full amount charged.

Example: An Admission Ticket is conspicuously labelled “tax included” and bears a stated total face value of \$100.00. Ticket Tax owed on the Admission Ticket is \$9.09 (1/11th of \$100.00), and \$90.91 represents Consideration (10/11th of \$100.00).

Example: An Admission Ticket bears a stated total face value of \$100.00 and is not conspicuously labelled “tax included.” The full \$100.00 is treated as Consideration, and Ticket Tax of \$10.00 is owed.

Where one or more Admission Tickets that are conspicuously labelled as “tax included” are sold as part of a bundled sale, the transaction must first be unbundled to determine the allocated cost of each ticket before the Admission Ticket’s cost can be apportioned between Ticket Tax and Consideration.

Example: An individual purchases a bundled package that includes parking, two concert Admission Tickets conspicuously labeled as “tax included,” and a t-shirt for \$250.00. The posted rate to buy parking at the concert is \$75.00, each ticket has a face value price of \$100.00, and the t-shirt is for sale for \$50.00. The cost to purchase the items separately is \$325.00.

The Consideration of \$250 is allocated as follows:

- 23% (75/325) to parking - \$57.50 allocated cost
- 62% (200/325) to tickets - \$155.00 allocated cost (\$77.50 per ticket)
- 15% (50/325) to t-shirt - \$37.50 allocated cost

For each “tax included” Admission Ticket, the \$77.50 allocated cost consists of \$7.05 in Ticket Tax and \$70.45 in Consideration.

2.5 Will Rogers Venue Livestock Facility Use Tax (Stall Tax)

(a) For any Livestock Event, the Event Sponsor shall be responsible for conferring with the Venue Operator and identifying and agreeing in writing in advance of the event regarding the total number of Stalls and Pens that are being made available for Livestock for each day of the Livestock Event.

(b) The Event Sponsor shall be responsible for maintaining records of the total number of spaces actually used during each day of the Livestock Event and reporting that information to the Venue Operator. The Venue Operator shall be responsible for periodically checking the use of Stalls and Pens during a Livestock Event to ensure accurate information is being reported.

(c) Except as otherwise provided in subsection (d), the amount of tax calculated in advance shall be subject to a “true up” process based on records provided by the Event Sponsor and verified by the Venue Operator.

(d) If the total number of Stalls and Pens are not agreed to in advance in writing, then (i) it shall be assumed that the maximum number of Stalls and Pens available in all of the facilities being used for the Livestock Event were made available for use, (ii) the tax shall be calculated and charged

accordingly, and (iii) the Event Sponsor shall not be entitled to any reduction on the basis of a true up process.

(e) If daily use information is not maintained and submitted, it shall be assumed that the maximum number of Stalls and Pens available in each of the facilities used for the Livestock Event were made available for use, and the tax shall be calculated and charged accordingly, and the Event Sponsor shall be liable for paying the tax as calculated under this subsection (e).

Example: A two-day Livestock Event is held in a facility with a total of 100 Stalls and 50 Pens available. The Event Sponsor and Venue Operator agree in writing in advance that 30 Stalls and 10 Pens will be available for use each day. The Event Sponsor initially estimates tax of \$80.00 (\$1.00 per day for each of the 40 Stalls/Pens multiplied by two days). The Event Sponsor prepares and submits records showing 20 Stalls and 15 Pens were used on the first day and 30 Stalls and 3 Pens were used on the second day. At "true up" the Event Sponsor is entitled to an adjustment of \$12.00 to the amount of tax as initially calculated (the difference between the estimated 80 Stall/Pen usage and the actual 68 Stall/Pen usage) and only owes a total of \$68.00 in Stall Tax.

Example: A three-day Livestock Event is held in a facility with a total of 100 Stalls and 50 Pens available. The Event Sponsor and Venue Operator agree in writing in advance that 30 Stalls and 10 Pens will be available for use each day. The Event Sponsor initially estimates tax of \$120.00 (\$1 per day for each of the 40 Stalls/Pens multiplied by three days). The Event Sponsor fails to provide records showing actual usage. At "true up" the Event Sponsor is not entitled to any adjustment and is instead required to pay \$450.00 in total tax (\$1.00 per each of the 150 available Stalls/Pens multiplied by the number of days (3) (as compared to \$120.00 estimated in advance)).

2.6 Will Rogers Venue Parking Tax (Parking Tax)

(a) Parking may be sold on the basis of an individual, daily, monthly, annual, or other periodic-based rate or charge, may be sold in bulk, and may be sold by itself or in combination with other services with a single amount of Consideration being provided in exchange for multiple privileges to park, each of which would otherwise be purchased separately.

Some of the most common ways in which parking or use of a Venue Parking Facility may be sold include:

i. ***Individual-Rate Parking***, which means a rate structure that allows a motor vehicle to park one time, does not allow for in-and-out privileges, and requires payment of an additional fee if the motor vehicles leaves the facility and returns later the same day. Each separate instance of parking and payment under an Individual-Rate Parking structure is separately taxed.

ii. ***Daily-Rate Parking***, which means a rate structure that allows a motor vehicle to park repeatedly during a twenty-four hour period, allows for in-and-out privileges, and does not require payment of an additional fee if the motor vehicle leaves the facility and returns later

the same day. For purposes of allocating revenue and assessing and collecting the tax, Daily Rate Parking begins at 12:01am and ends at midnight of that same day. Parking under a Daily-Rate Parking fee structure is considered a single instance of parking for each day (as defined in the preceding sentence) and is subject to a single payment of tax.

iii. ***Cultural District Employee Rate Monthly Parking Pass***, which means a rate structure at Venue Parking Facilities that is available only to an individual who is an employee of one of the following entities: City of Fort Worth Public Events Department, the Fort Worth Museum of Science and History, the National Cowgirl Museum and Hall of Fame, the Amon Carter Museum of American Art, and the Fort Worth Community Arts Center and that allows such employee to park a motor vehicle multiple times within the same month (whether a calendar month or a thirty- or thirty-one consecutive-day period that does not coincide with the beginning and ending of a calendar month).

iv. ***Monthly Rate Parking/Monthly Parking Pass***, which means a rate structure that allows a motor vehicle to park multiple times within the same month (whether a calendar month or a thirty- or thirty-one consecutive-day period that does not coincide with the beginning and ending of a calendar month) in exchange for a single payment.

A Cultural District Employee Rate Monthly Parking Pass shall not be considered a Monthly Rate Parking/Monthly Parking Pass.

v. ***Bulk Parking Pass***, which means a rate structure that allows a motor vehicle to park a defined number of times or on a defined number of days, with or without a limitation on the overall period in which such privileges must be exercised, in exchange for a single payment.

vi. ***Annual Rate Parking/Annual Parking Pass***, which means a rate structure that allows a motor vehicle to park multiple times within the same year (whether a calendar year or a period of 365 or 366 consecutive days that does not coincide with the beginning and ending of a calendar year) in exchange for a single payment.

vii. ***Event Rate Parking/Event Parking Pass***, which means a rate structure that allows a motor vehicle to park multiple times in connection with an Event (including parking before and/or after the Event for purposes of set up and take down) in exchange for a single payment.

viii. ***Block-Rate Parking Event***, which means a scenario in which a Parking Facility Operator or other Person receives Consideration in exchange for renting out all or a specifically designated portion or number of spaces within one or more Venue Parking Facilities as a group for purposes of providing spaces for motor vehicle parking.

The rental of some or all of a Venue Parking Facility located within the Venue Project for the purposes of providing remote parking and shuttles to an event outside of the Venue Project, including, for example, a golf tournament or Concerts in the Garden at the Fort Worth Botanic Garden, shall be subject to tax as a Block-Rate Parking Event.

ix. ***Parking-Facility-Based Event***, which means an event in which a Person rents a Parking Facility for a use *other than* the parking of motor vehicles. Examples of Parking-Facility-Based Event include, but are not limited to, using a Parking Facility as (i) a staging area for volunteers and participants in an organized run/walk, (ii) an area for invited guests or members of the public to participate in test drives of automobiles, and (iii) an area for staging or keeping of livestock. Because a Parking-Facility-Based Event does not involve the parking of motor vehicles, the Consideration received for such an Event is not subject to the Parking Tax.

A Parking-Facility-Based Event shall not be considered a Block-Rate Parking Event.

Note – To the extent any Consideration is received in exchange for any Admission Ticket to a Parking-Facility-Based Event, the Ticket Tax applies.

x. ***Combination Parking***, which means a scenario in which a Person obtains parking in combination with other goods and/or services. Examples of Combination Parking include, but are not limited to, an admission-and-parking package for a single concert or another Event (such as a weekend-long gun show); a season-pass-with-parking-pass for a series of related Events that all occur within a defined period of time (such as the various shows of the American Quarter Horse Association (AQHA) held within a single one-year period or a touring Broadway season consisting of multiple shows within a specified date range); and an annual, lifetime, or other defined-period suite rental that includes a number of parking passes. The Consideration paid for Combination Parking shall be subject to unbundling in accordance with this Article, and the portion of the Consideration determined to be attributable to parking shall be subject to the Parking Tax, with the nature and extent of the provided parking privilege determining how the parking Consideration is to be further allocated for tax calculation purposes.

Example: A Person pays \$2,000.00 for an AQHA season pass that includes two Admission Tickets and one parking pass that can be used to park on the 20 days of the AQHA shows scheduled during the next twelve-month period.

First the \$2,000 would have to be unbundled in accordance with this Article. Because the parking pass allows the privilege to park on a specific number of days, it would be considered to be a Bulk Parking Pass, and the Consideration attributable to parking following unbundling would be allocated and taxed as though it were a 20-day Bulk Parking Pass.

Example: A Person buys a “lifetime” box at the arena for \$100,000.00, which includes two Admission Tickets to all Events and two parking passes that can be used to park at any time during each of the next twenty years.

First the \$100,000.00 would have to be unbundled in accordance with this Article. Because the sale allows two motor vehicles the privilege to park every day in each of the next twenty years, it would be considered to be forty Annual Parking Passes, and the Consideration attributable to parking would be allocated and taxed as though it

were a sale of forty Annual Parking Passes.

(b) Except as otherwise provided in subsection (c), the Parking Tax shall be calculated and owed based on actual consumption and use of parking spaces for motor vehicle parking. A Parking Facility Operator who offers parking privileges shall be required to remit payment of Parking Tax for each day or instance of actual use, with such rate to be calculated based on the higher of (i) the highest Individual-Rate Parking rate imposed on that day or (ii) the highest Daily-Rate Parking rate imposed on that day.

Example. An Annual Parking Pass is sold for \$500.00. Over the course of the year, the pass is used ten times on days when the highest Individual-Rate Parking rate is \$15.00 and the highest Daily-Rate Parking rate is \$25.00; five times on days when the highest Individual-Rate Parking rate is \$6.00 and the highest Daily-Rate Parking rate is \$8.00; and five times on days when the highest Individual-Rate Parking rate is \$3.00 and the highest Daily-Rate Parking rate is \$5.00. A total of \$82.50 in taxes is owed as shown below

Higher of Daily or Individual Rate	Parking Tax Due	Number of Days	Total
\$25.00	\$5.00 (max. rate)	10	\$50.00
\$8.00	\$4.00 (50% of charge)	5	\$20.00
\$5.00	\$2.50 (50% of charge)	5	\$12.50
			\$82.50

(c) Under the following circumstances and situations, the Parking Tax shall be calculated and paid on a basis other than actual consumption or use of a space for motor vehicle parking:

i. Where a Block-Rate Parking Event involves the reservation of one or more specific spaces or Venue Parking Facilities or is otherwise structured so as to preclude the parking spaces from being used by another Person during the Block-Rate Parking Event, all of the spaces that are provided in accordance with the Block-Rate Parking Event are considered to be consumed, meaning tax is due on each such space.

ii. **Minimum Imputed Parking Charge** When the use of all or a specifically designated number of spaces within one or more Parking Facilities for the parking of motor vehicles is provided to a Person who is providing Compensation for the use of any portion of the Venue Project, use of the parking spaces is subject to Parking Tax regardless of whether the use of Parking Facilities is separately identified or charged to the Person. In the event no separate charge is identified for use of the Parking Facilities, a Minimum Imputed Parking Charge of \$10.00 per space shall be assumed. Multiplying the tax rate by the Imputed Parking Charge results in an Allocated Per-Parking Tax of \$5.00 per space; the resulting figure is then multiplied by the total number of spaces being made available to determine the amount of Parking Tax due for each day; the product of that calculation is further multiplied by the number of days of use to determine the total amount of Parking Tax due for the period.

Example: A Person pays \$12,000.00 for a Catering Event that includes use of a

designated meeting/dining space, a buffet luncheon for fifty people, parking for up to fifty people, and performance by a pianist while the meal is being eaten. There is no written agreement indicating how much of the total Consideration is attributable as among the included items. The Minimum Imputed Parking Charge of \$10.00 applies, the Allocated Per-Parking Tax is \$5.00, and that amount is multiplied by fifty (the maximum number of vehicles that could have parked), resulting in an Allocation-Based Total Parking Tax due of \$250.00.

Example: A Person pays \$25,000.00 to hold a three-day seminar Event with the rental includes use of a designated meeting space, a buffet luncheon for fifty people, and parking for up to fifty people. There is no written agreement indicating how much of the total Consideration is attributable as among the included items. The Minimum Imputed Parking Charge of \$10.00 applies, and the Allocated Per-Parking Tax is \$5.00. The per-parking tax is multiplied by fifty (the maximum number of vehicles that could have parked) to determine that a total of \$250.00 in Parking Tax is due for each day, and the daily amount is multiplied by three (the number of days on which the parking is made available) resulting in an Allocation-Based Total Parking Tax due of \$750.00.

iii. For purposes of calculating and imposing the Parking Tax due, a Cultural District Employee Rate Monthly Parking Pass shall be assumed to be used twenty days each month. The Consideration paid for the Cultural District Employee Rate Monthly Parking Pass shall be divided by 20 to determine the Allocated Daily Rate, and Parking Tax shall be calculated based on that Allocated Daily Rate.

Example: A Cultural District Employee Rate Monthly Parking Pass is sold for \$60.00.

Allocating the Consideration by the assumed twenty days of use results in an Allocated Parking Rate of \$3.00 (Total Consideration/ Assumed Number of Days of Use), meaning the Allocated Per-Parking Tax is \$1.50, and the Allocation-Based Total Parking Tax due is \$30.00 (Allocated Per-Parking Tax x Assumed Number of Days of Use).

Example: A Cultural District Employee Rate Monthly Parking Pass is sold for \$5.00.

Allocating the Consideration by the assumed twenty days of use results in an Allocated Parking Rate of \$0.25 (Total Consideration/ Assumed Number of Days of Use), meaning the Allocated Per-Parking Tax is \$0.125, and the Allocation-Based Total Parking Tax due is \$3.00 (Allocated Per-Parking Tax x Assumed Number of Days of Use).

(d) Occasionally use of one or more parking spaces for the parking of motor vehicles may be provided without any form of direct or indirect Consideration at all. Examples of this type of transaction include free parking for consultants or planners working toward set up or take down of an Event or Catering Event or other contractors performing work at the Venue Project; for Venue

Operator staff who office off-site and are attending to routine operational business matters at the Venue Project; and for potential Event Sponsors or other individuals doing site evaluation or prep visits at the Venue Project for business purposes.

(e) If a question arises as to whether a situation truly involves free use of parking spaces or some form of direct or indirect Consideration such as an In-Kind Exchange, the Director shall make the final determination in exercise of his reasonable discretion.

(f) For any scenario not described by these Rules, the value of each motor vehicle parking will be determined by the Director in exercise of his reasonable discretion, and Parking Tax shall be due and payable on the basis of such value.

ARTICLE THREE – RECORDS AND REPORTS

3.1. Records Required

(a) Records Required.

(1) Ticket Tax

(A) For each Event for which a Venue Operator does not provide box office services, the Event Sponsor shall maintain records regarding any transaction involving an Admission Ticket, with such records being required to include an itemized statement showing all of the following information, which information must be broken out by Event and, if an Event occurs on multiple days and/or involves multiple separate instances (for example, a theatrical performance with evening and matinee shows on multiple dates), by date and time:

(i) Information regarding all tickets available for sale, including pricing and either (A) a manifest or (B) the starting and ending numbers of sequentially numbered Admission Tickets available at each price;

(ii) The number of Admission Tickets sold, by price;

(iii) The number of Admission Tickets, broken out by face value price, that were provided as part of an In-Kind Exchange, and the value attributable to each such ticket, which may be the Default Imputed Ticket Value; and

(iv) The number of Admission Tickets provided on a complimentary basis and a general description of the Persons to whom provided.

(B) For each Event for which a Venue Operator does not provide box office services, the Event Sponsor shall provide the Admission Ticket records described in paragraph (A) above to the Venue Operator no later than the next business day immediately following the last date of the Event. In lieu of submitting more detailed records, an Event Sponsor may submit an Event Report substantially in the form attached hereto as Exhibit B.

(2) Stall Tax

(A) The Venue Operator shall maintain records regarding the total number of stalls and/or pens available for use at each livestock facility in the Venue Project.

(B) For any Livestock Event, the Event Sponsor shall maintain records regarding any use of a Stall or Pen, with such records being required to include an itemized statement showing all of the following information, which information must be broken out by Livestock Event and, if a Livestock Event occurs on multiple days and/or involves sub-events, by date and sub-event name:

(i) The name of each building or area used;

- (ii) The number of Stalls agreed in advance to be made available in each building or area;
- (iii) The number of Pens agreed in advance to be made available in each building or area;
- (iv) The number of Stalls actually used in each building or area;
- (v) The number of Pens actually used in each building or area;
- (vi) The estimated number of Livestock housed.

(C) Unless otherwise agreed in writing by the Venue Operator, the Event Sponsor of the Livestock Event shall provide the Stall/Pen records described in paragraph (B)(i)-(v) above to the Venue Operator no later than the next business day immediately following the last date of the Event. In lieu of submitting more detailed records, an Event Sponsor may submit an Event Report substantially in the form attached hereto as Exhibit D.

(3) Parking Tax

(A) A Parking Facility Operator or Person operating another parking facility being used for an Event at the Venue Project shall maintain records for any transaction involving the parking of a Motor Vehicle in exchange for Consideration, with such records being required to include an itemized statement showing all of the following information, which information must be broken out by date and by posted "rack rate" parking price:

(i) Location by gate, date, lane cashier, bank out, bank in, areas, voided transactions, gross revenue, cash, credit, validations, over/short, load in, deliveries, multiday pass return, meter counts that include enter count start/enter count end/exit count start/exit count in, and details of the paid transactions per event.

(ii) Rules for record-keeping and reporting shall require, at a minimum, the following information be made available:

- a. The total number of motor vehicles parked in each venue parking facility used in the previous calendar month;
- b. The aggregate amount of all tax proceeds collected in the previous calendar month;
- c. Any other information that the Director reasonably requires

(B) Parking Facility Operator shall provide the Motor Vehicle parking records described in paragraph (A) above to the Director and the Venue Operator no less frequently than monthly.

3.2 Record Retention

(a) The records required by these Rules must be kept for at least four years from the end of the year in which the transactions subject to the Venue Taxes occurred. Records must be open to inspection at all times by the Director and any auditor acting for the Director. This applies to all records that pertain to transactions subject to the Venue Taxes. In addition, if the Director is auditing the Event Sponsor's records, all records for the period being audited must be maintained until the audit is completed. If, in the Director's judgement, intent to evade the Venue Tax is suspected, an Event Sponsor or Venue Operator may be required to maintain records for a longer period than four years.

(b) If records required to be kept under these Rules are lost or destroyed, the Person responsible for keeping such records shall inform the Director in writing, within ten (10) days of the date on which the Person becomes aware or reasonably should have become aware of such loss or destruction. This written notice shall set forth in detail the records that were lost or destroyed and all pertinent data associated with such loss or destruction. Failure to give the required written notice shall be deemed a failure to keep proper books, records and daily record sheets under this regulation.

(c) Records may be written, kept on microfilm, stored on data processing equipment, or may be in any form that the Director or Auditor can readily examine.

3.3. Reports

(a) Every Venue Operator or Event Sponsor that is obligated to collect and remit taxes and maintain records is required to submit a report in accordance with the terms of this Rule by the Due Date.

(b) A Venue Operator or Event Sponsor is required to use the forms prescribed by the Director of the Financial Management Services Department. A Person who does not receive the forms or does not receive the correct forms from the Director is not relieved of the responsibility of paying the required fee and any penalties and/or interest owed.

(c) Monthly reports are to be filed and taxes remitted to the Director of the Financial Management Services Department by the required Due Date.

(d) A required monthly report is considered delinquent if it is not submitted by the twenty-fifth day after the Due Date.

(e) The information submitted on the required monthly report form for Ticket Tax shall include, at a minimum, the following:

- i. The name and address of the Venue Operator or Event Sponsor for which the report is made.
- ii. The Person's tax payer ID or social security number.

- iii. The gross receipts from all Admission Tickets.
- iv. The total number of Admission Tickets sold during the reporting period.
- v. A breakdown, by Event, of the number of Admission Tickets sold and the revenue derived therefrom during the reporting period.
- vi. The amount of Ticket Tax due.
- vii. The amount of Ticket Tax being remitted.

(f) The information submitted on the required monthly report form for the Stall Tax shall include, at a minimum, the following information:

- i. The name and address of Venue Operator or Event Sponsor for which the report is made.
- ii. The Person's tax payer ID or social security number.
- iii. A breakdown, by Livestock Event, of the number of Stalls or Pens that were made available during the reporting period.
- iv. The amount of Stall Tax due.
- v. The amount of Stall Tax being remitted.

(g) The information submitted on the required monthly report form for Parking Tax shall include, at a minimum, the following information:

- i. The name and address of the Parking Facility Operator or other Person for which the report is made.
- ii. The Person's tax payer ID or social security number.
- iii. The gross receipts from all motor vehicle parking transactions.
- iv. The total number of motor vehicles parked and the revenue derived therefrom during the reporting period.
- v. A breakdown, by Venue Parking Facility or other parking facility being used for an Event at the Venue Project, of the number of motor vehicle parking incidents that occurred and the revenue derived therefrom during the reporting period.
- vi. The amount of tax due for the reporting period.

(h) For any report, the Director may require selective schedules from a Venue Operator, Event Sponsor, or other Person for any transaction that is subject to Venue Tax if the schedules are consistent with the requirements of Sections 32-52, 32-62, or 32-72, as applicable, and these Rules.

(i) The Director may require any Venue Operator, Event Sponsor, or other Person to furnish information that the Director needs to determine the amount of tax the person is required to remit, if any.

(j) The information required may include, but is not limited to, the following:

- i. Name of the actual owner of the business;
- ii. Name of each partner in a partnership;
- iii. Names of officers and directors of corporations and other organizations;
- iv. All trade names under which the owner operates;
- v. Mailing address and actual locations of all business outlets;

ARTICLE FOUR – AUDITING

4.1 Audits; Access to Records

- (a) The Director or Auditor may audit the accounts and records of any Venue Operator or Event Sponsor at any time during regular business hours.
- (b) The Director or Auditor shall provide reasonable advance notice of an audit, provided, however that exigent circumstances (as determined in the discretion of the Director or his designee) may result in little or no notice being provided.
- (c) Audits shall generally be conducted in accordance with generally accepted auditing principles and may involve use of a detailed auditing procedure or of a sample-and-projection auditing method. For each audit, the sampling procedures to be used will be determined by the Auditor on what he deems most likely to produce the most accurate results in the most efficient manner; such procedures may include manual sampling techniques and computer-assisted audit techniques, whichever.
- (d) A sample-and-projection auditing method is generally appropriate where:
 - (1) Records are so detailed, complex, or voluminous that a detailed audit of all records would be unreasonable or impractical;
 - (2) The records are inadequate or insufficient, so that a competent detailed audit for the period in question is not otherwise possible; or
 - (3) The cost of a detailed audit of all records will be unreasonable in relation to the anticipated benefits derived to be derived and sampling procedures are reasonably anticipated to produce a valid and reasonable result.
- (e) Before using a sample technique, the Auditor must notify the Venue Operator or Event Sponsor of the sampling procedure to be used.
- (f) If records are inadequate to accurately reflect the business operations of the auditee, the auditor will determine the best information available and base the audit report on that information.
- (g) A Person who was responsible for the collection and remittance of tax and related reporting and record-keeping is subject to audit and assessment of tax on any transactions on which tax was due but has not been paid.
- (h) The Director may proceed against a Person who was responsible for the collection and remittance of tax and related reporting and record-keeping until the tax, penalty, and interest have been paid and any missing reports have been submitted.


ARTICLE FIVE – ENFORCEMENT

5.1 Enforcement, Penalties, Late Fees, Interest

- (a) Compliance with these Rules shall be enforced in accordance with Sections 32-54, 32-64, and 32-74 of the City Code.
- (b) Non-compliance may be subjected to criminal prosecution and penalties as well as payment of late fees, interest, and collection costs.

STATEMENT OF THE CITY MANAGER

These City of Fort Worth, Texas Will Rogers Venue Tax Rules are adopted and enacted by me as the City Manager of the City of Fort Worth, in accordance and under the authority granted by the Fort Worth City Council pursuant to Sections 32-52, 32-62, and 32-72 of the Code, and shall be effective as of the later of October 1 or the date on which the final Certificate of Occupancy is issued for the multipurpose arena in the Venue Project.


David Cooke, City Manager
Date: 9-30-19

EXHIBITS

EXHIBIT A

WILL ROGERS VENUE ADMISSION TAX FORM (Monthly) – Venue Operator

EXHIBIT B

WILL ROGERS VENUE ADMISSION TAX FORM (Event) – Event Sponsor

EXHIBIT C

WILL ROGERS VENUE LIVESTOCK FACILITY USE TAX FORM (Monthly) – Venue Operator

EXHIBIT D

WILL ROGERS VENUE LIVESTOCK FACILITY USE TAX FORM (Event) – Event Sponsor

EXHIBIT E

WILL ROGERS VENUE PARKING TAX FORM (Monthly) – Parking Facility Operator

EXHIBIT A



CITY OF FORT WORTH

WILL ROGERS VENUE ADMISSIONS TAX

In accordance with Section 32-51 of the Code of the City Fort Worth City, the Will Rogers Venue Admissions Tax is ten percent (10%) of the price paid for each ticket sold as admission to or in connection with an event held within Dickies Arena and Will Rogers Memorial Center.

VENUE OPERATOR INFORMATION

Contact: _____ Organization: _____

Address: _____ Tax ID: _____

City: _____ State: _____ Zip: _____ Phone: _____

Email: _____ Mobile: _____

Signature: _____ Date: _____

ADMISSIONS TAX INFORMATION

Event Date(s):

_____ to _____

THIS RETURN AND PAYMENT ARE DUE BY THE 25TH DAY OF THE MONTH AFTER THE END OF THE MONTHLY REPORTING PERIOD.

PENALTIES & INTEREST WILL BE ASSESSED ON LATE RETURNS.

Late payments are subject to penalties & interest of the original tax as follows:

The greater of a 5% penalty on the outstanding balance or \$25 **AND** 10% interest per annum past the due date

Total Gross Revenue from Admission Tickets: _____

Tax Due (10%): _____

Tax Due: _____

Penalty Amount (if any): _____

Interest Amount (if any): _____

Total Tax Remitted: _____

Remit Payments and this Completed Form to:

City of Fort Worth
PO Box 99005
Fort Worth, TX 76199-0005
Email: TreasuryRevenue@fortworthtexas.gov

REVENUE OFFICE USE ONLY

Payment Code: 024011000
Check#: _____ ACH:

Send copy of form & paid receipt to:
venuetaxes@fortworthtexas.gov

In addition to any criminal penalties and late fees imposed under this Code, an attorney acting on behalf of the City of Fort Worth may bring suit against any Operator or Event Sponsor who fails to collect any tax or to remit to the City any tax due.

EXHIBIT B

FORT WORTH CITY OF FORT WORTH
 **WILL ROGERS VENUE ADMISSIONS TAX**

In accordance with Section 32-51 of the Code of the City Fort Worth City, the Will Rogers Venue Admissions Tax is ten percent (10%) of the price paid for each ticket sold as admission to or in connection with an event held within Dickies Arena and Will Rogers Memorial Center.

EVENT SPONSOR INFORMATION

Contact: _____ Organization: _____
 Address: _____ Tax ID: _____
 City: _____ State: _____ Zip: _____ Phone: _____
 Email: _____ Mobile: _____
 Signature: _____ Date: _____
 Event Name: _____ Event Location: _____

ADMISSIONS TAX INFORMATION

Event Date(s): _____ to _____	Admission Price		Number of Admissions	Total
	\$ _____	X	_____	= \$ _____
	\$ _____	X	_____	= \$ _____
	\$ _____	X	_____	= \$ _____
	\$ _____	X	_____	= \$ _____
	\$ _____	X	_____	= \$ _____
				Gross Total: _____
				Tax Due (10%): _____
				Tax Due: _____
				Penalty Amount (if any): _____
				Interest Amount (if any): _____
				Total Tax Remitted: _____

THIS RETURN IS DUE THE NEXT BUSINESS DAY FOLLOWING THE EVENT TO VENUE OPERATOR FOR APPROVAL. PAYMENT IS DUE BY THE 25TH DAY OF THE MONTH AFTER THE END OF THE MONTHLY REPORTING PERIOD AS NOTED BELOW. PENALTIES & INTEREST WILL BE ASSESSED ON LATE RETURNS.

Late payments are subject to penalties & interest of the original tax as follows:
 The greater of a 5% penalty on the outstanding balance or \$25 AND 10% interest per annum past the due date

Remit Payments and this Completed Form to:

City of Fort Worth
 PO Box 99005
 Fort Worth, TX 76199-0005
 Email: TreasuryRevenue@fortworthtexas.gov

REVENUE OFFICE USE ONLY

Payment Code: 024011000
 Check#:

Send copy of form & paid receipt to:
venuetaxes@fortworthtexas.gov

Payment Methods: Certified or Cashier's Check, Company Check and Money Order

In addition to any criminal penalties and late fees imposed under this Code, an attorney acting on behalf of the City of Fort Worth may bring suit against any Operator or Event Sponsor who fails to collect any tax or to remit to the City any tax due.

EXHIBIT C



CITY OF FORT WORTH

WILL ROGERS VENUE LIVESTOCK FACILITY USE TAX

In accordance with Section 32-61 of the Code of the City of Fort Worth City, the Will Rogers Venue Livestock Facility Use Tax is one dollar (\$1.00) per Stall/Pen/Tie per day, provided that the aggregate tax collected shall not exceed twenty dollars (\$20.00) per Stall/Pen/Tie, for an event held within Dickies Arena and Will Rogers Memorial Center.

VENUE OPERATOR INFORMATION

Operator/Contact: _____ Organization: _____
 Address: _____ TaxID: _____
 City: _____ State: _____ Zip: _____ Phone: _____
 Email: _____ Mobile: _____
 Signature: _____ Date: _____
 Month Reported: _____ Year Reported: _____

STALL/PEN/TIE TAX INFORMATION

THIS RETURN AND PAYMENT ARE DUE BY THE 25TH DAY OF THE MONTH AFTER THE END OF THE MONTHLY REPORTING PERIOD. PENALTIES & INTEREST WILL BE ASSESSED ON LATE RETURNS.

Late payments are subject to penalties & interest of the original tax as follows:

The greater of a 5% penalty on the outstanding balance or \$25 AND 10% interest per annum past the due date

Total # Stalls: _____
 Total # Pens: _____
 Total # Ties: _____

Total #: _____

Tax Due (\$1 x Total #): _____

Penalty Amount (if any): _____

Interest Amount (if any): _____

Total Tax Remitted: _____

Remit Payments and this Completed Form to:

City of Fort Worth
 PO Box 99005
 Fort Worth, TX 76199-0005
 Email: TreasuryRevenue@fortworthtexas.gov

REVENUE OFFICE USE ONLY

Payment Code: 024010000
 Check#: _____ ACH:

Send copy of form & paid receipt to:
venuetaxes@fortworthtexas.gov

Payment Methods: Certified or Cashier's Check, Company Check, Money Order and ACH

In addition to any criminal penalties and late fees imposed under this Code, an attorney acting on behalf of the City of Fort Worth may bring suit against any Operator or Event Sponsor who fails to collect any tax or to remit to the City any tax due.

EXHIBIT D



CITY OF FORT WORTH

WILL ROGERS VENUE LIVESTOCK FACILITY USE TAX

In accordance with Section 32-61 of the Code of the City of Fort Worth City, the Will Rogers Venue Livestock Facility Use Tax is one dollar (\$1.00) per Stall/Pen/Tie per day, provided that the aggregate tax collected shall not exceed twenty dollars (\$20.00) per Stall/Pen/Tie, for an event held within Dickies Arena and Will Rogers Memorial Center.

EVENT SPONSOR INFORMATION

Operator/Contact: _____ Organization: _____
 Address: _____ TaxID: _____
 City: _____ State: _____ Zip: _____ Phone: _____
 Email: _____ Mobile: _____
 Signature: _____ Date: _____
 Event Name: _____ Event Location: _____

STALL/PEN/TIE TAX INFORMATION

Enter # of stalls/pens/ties per building per day of usage:

Month Date																					Total #/ Building	
Burnett																						
Richardson-Bass																						
Moncrief																						
EQ Multi-Purpose																						
Cattle 1-4																						
Sheep																						
Swine																						
Dickies Arena																						
Other																						

THIS RETURN IS DUE THE NEXT BUSINESS DAY FOLLOWING THE EVENT TO VENUE OPERATOR FOR APPROVAL. PAYMENT IS DUE BY THE 25TH DAY OF THE MONTH AFTER THE END OF THE MONTHLY REPORTING PERIOD AS NOTED BELOW.

PENALTIES & INTEREST WILL BE ASSESSED ON LATE RETURNS.

Late payments are subject to penalties & interest of the original tax as follows:
 The greater of a 5% penalty on the outstanding balance or \$25 AND 10% interest per annum past the due date

Total #: _____
 Tax Due (\$1 x Total #): _____
 Penalty Amount (if any): _____
 Interest Amount (if any): _____
 Total Tax Remitted: _____

Remit Payments and this Completed Form to:

City of Fort Worth
 PO Box 99005
 Fort Worth, TX 76199-0005
 Email: TreasuryRevenue@fortworthtexas.gov

Payment Methods: Certified or Cashier's Check, Company Check, and Money Order

REVENUE OFFICE USE ONLY

Payment Code: 024010000
 Check#:

Send copy of form & paid receipt to:
 venuetaxes@fortworthtexas.gov

In addition to any criminal penalties and late fees imposed under this Code, an attorney acting on behalf of the City of Fort Worth may bring suit against any Operator or Event Sponsor who fails to collect any tax or to remit to the City any tax due.

EXHIBIT E



CITY OF FORT WORTH

WILL ROGERS VENUE PARKING TAX

In accordance with Section 32-71 of the Code of the City of Fort Worth City, the Will Rogers Venue Parking Tax is imposed at a rate of fifty percent (50%) of the charge imposed, but not to exceed five dollars (\$5.00), on each motor vehicle parking at a Venue Parking Facility.

PARKING FACILITY OPERATOR INFORMATION

Operator/Contact: _____ Organization: _____
 Address: _____ TaxID: _____
 City: _____ State: _____ Zip: _____ Phone: _____
 Email: _____ Mobile: _____
 Signature: _____ Date: _____
 Month Reported: _____ Year Reported: _____

PARKING TAX INFORMATION

	Parking Rate	Tax Rate	# Vehicles Parked
THIS RETURN AND PAYMENT ARE DUE BY THE 25TH DAY OF THE MONTH AFTER THE END OF THE MONTHLY REPORTING PERIOD. PENALTIES & INTEREST WILL BE ASSESSED ON LATE RETURNS.	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____
	\$ _____	\$ _____	X _____

Late payments are subject to penalties & interest of the original tax as follows:

The greater of a 5% penalty on the outstanding balance or \$25 **AND** 10% interest per annum past the due date

Tax Tax: _____
 Penalty Amount (if any): _____
 Interest Amount (if any): _____
 Total Tax Remitted: _____

Remit Payments and this Completed Form to:

City of Fort Worth
 PO Box 99005
 Fort Worth, TX 76199-0005
 Email: TreasuryRevenue@fortworthtexas.gov

REVENUE OFFICE USE ONLY
 Payment Code: 024012000
 Check#: _____ ACH:

Payment Methods: Certified or Cashier's Check, Company Check, Money Order and ACH

Send copy of form & paid receipt to:
venue taxes@fortworthtexas.gov

In addition to any criminal penalties and late fees imposed under this Code, an attorney acting on behalf of the City of Fort Worth may bring suit against any Operator or Event Sponsor who fails to collect any tax or to remit to the City any tax due.