

# STATE OF NEW YORK

11269

## IN ASSEMBLY

July 25, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Zebrowski)  
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to creating tax parity by imposing an eight and one-half percent tax on all combative sport event ticket sales

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 1 of section 452 of the tax law, as amended by  
2 chapter 32 of the laws of 2016, is amended to read as follows:

3 1. On and after October first, nineteen hundred ninety-nine, a tax is  
4 hereby imposed and shall be paid upon the gross receipts of every person  
5 holding any professional or amateur boxing, sparring or wrestling match  
6 or exhibition in this state. Such tax shall be imposed on such gross  
7 receipts, exclusive of any federal taxes, as follows:

8 (a) [~~three~~] eight and one-half percent of gross receipts from ticket  
9 sales[~~, except that in no event shall the tax imposed by this paragraph~~  
10 ~~exceed fifty thousand dollars for any match or exhibition~~];

11 (b) three percent of the sum of: (i) gross receipts from broadcasting  
12 rights, and (ii) gross receipts from digital streaming over the inter-  
13 net, except that in no event shall the tax imposed by this paragraph  
14 exceed fifty thousand dollars for any match or exhibition.

15 § 2. This act shall take effect immediately and shall apply to taxes  
16 imposed on and after such effective date. Effective immediately the  
17 addition, amendment and/or repeal of any rule or regulation necessary  
18 for the implementation of this act on its effective date are authorized  
19 to be made on or before such date.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[~~-~~] is old law to be omitted.

LBD16361-01-8