

# STATE OF NEW YORK

4882

2021-2022 Regular Sessions

## IN SENATE

February 17, 2021

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to creating tax parity by imposing a six 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. Section 452 of the tax law, as amended by chapter 32 of the  
2 laws of 2016, is amended to read as follows:

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

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

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

16 2. On and after the effective date of this subdivision, a tax is here-  
17 by imposed and shall be paid upon the gross receipts of every person  
18 holding any authorized combative sport in this state, other than any  
19 professional or amateur boxing, sparring or wrestling exhibition or  
20 match, exclusive of any federal taxes as follows:

21 (a) [~~eight and one-half~~] six percent of gross receipts from ticket  
22 sales; and

23 (b) three percent of the sum of (i) gross receipts from broadcasting  
24 rights, and (ii) gross receipts from digital streaming over the inter-

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

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1 net, except that in no event shall such tax imposed pursuant to this  
2 paragraph exceed fifty thousand dollars for any match or exhibition.  
3 § 2. This act shall take effect immediately and shall apply to taxes  
4 imposed on and after such effective date. Effective immediately the  
5 addition, amendment and/or repeal of any rule or regulation necessary  
6 for the implementation of this act on its effective date are authorized  
7 to be made on or before such date.