STATE OF NEW YORK

1081

2023-2024 Regular Sessions

IN ASSEMBLY

January 13, 2023

Introduced by 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 the imposition of tax on combative sport event ticket sales

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

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

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

(a) [~~eight and one-half~~] **five** percent of gross receipts from ticket sales; and

(b) three percent of the sum of (i) gross receipts from broadcasting rights, and (ii) gross receipts from digital streaming over the internet, except that in no event shall such tax imposed pursuant to this paragraph exceed fifty thousand dollars for any match or exhibition.

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

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

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