

# STATE OF NEW YORK

5254

2023-2024 Regular Sessions

## IN ASSEMBLY

March 7, 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 Assem-  
bly, do enact as follows:

- 1 Section 1. Subdivision 2 of section 452 of the tax law, as added by  
2 chapter 32 of the laws of 2016, is amended to read as follows:  
3 2. On and after the effective date of this subdivision, a tax is here-  
4 by imposed and shall be paid upon the gross receipts of every person  
5 holding any authorized combative sport in this state, other than any  
6 professional or amateur boxing, sparring or wrestling exhibition or  
7 match, exclusive of any federal taxes as follows:  
8 (a) [~~eight and one-half~~ **three** percent of gross receipts from ticket  
9 sales; and  
10 (b) three percent of the sum of (i) gross receipts from broadcasting  
11 rights, and (ii) gross receipts from digital streaming over the inter-  
12 net, except that in no event shall such tax imposed pursuant to this  
13 paragraph exceed fifty thousand dollars for any match or exhibition.  
14 § 2. This act shall take effect immediately and shall apply to taxes  
15 imposed on and after such effective date. Effective immediately the  
16 addition, amendment and/or repeal of any rule or regulation necessary  
17 for the implementation of this act on its effective date are authorized  
18 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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