STATE OF NEW YORK

6059

2025-2026 Regular Sessions

IN SENATE

March 5, 2025

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 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:

Section 1. Section 452 of the tax law, as amended by chapter 32 of the laws of 2016, paragraph (a) of subdivision 2 as amended by section 1 of part RR of chapter 56 of the laws of 2024, is amended to read as follows:

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

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

(b) [~~three~~] **eight and one-half** 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 the tax imposed by this paragraph exceed fifty thousand dollars for any match or exhibition.

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:

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

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

(b) [~~three~~] **eight and one-half** 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.