

2009 -- S 0284

LC01306

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2009

A N A C T

RELATING TO SPORTS, RACING AND ATHLETICS -- BOXING AND WRESTLING

Introduced By: Senator Francis T. Maher

Date Introduced: February 12, 2009

Referred To: Senate Constitutional & Regulatory Issues

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 41-5-15 of the General Laws in Chapter 41-5 entitled "Boxing and
2 Wrestling" is hereby amended to read as follows:

3 **41-5-15. Tax on admissions -- Accounting and payment -- State inspector. --** (a)

4 Every licensee holding or conducting any professional boxing or sparring match or exhibition
5 shall, after its conclusion, pay to the general treasurer for the use of the state a sum equal to five
6 percent (5%) of the total gross receipts from the sale of tickets and from admission fees;
7 provided, however, that every licensee holding or conducting any amateur boxing or sparring
8 match or exhibition shall, at its conclusion, pay to the general treasurer a sum equal to five
9 percent (5%) of the gross receipts up to one thousand dollars (\$1,000) and five percent (5%) of
10 the balance of the gross receipts; provided, further, however, that if the match or exhibition is
11 conducted as an incidental feature in an event or entertainment of a different character, the
12 portion of the total receipts shall be paid to the state as the division of racing and athletics may
13 determine or as may be fixed by rule adopted under section 41-5-22. Within seventy-two (72)
14 hours after the conclusion of the match or exhibition, the licensee shall furnish to the division a
15 report, sworn under oath upon the pains and penalties of perjury, showing the exact number of
16 tickets sold and admission fees collected for the contest, and the gross receipts thereof, and such
17 other data as the division may require. All fees for licenses and other income of the division shall
18 be turned over to the general treasurer for the use of the state. ~~No licensee shall distribute more~~
19 ~~than fifty (50) complimentary tickets in any one event.~~ Complimentary tickets may be distributed

1 [at any one event in a manner and number with the consent and approval of the director.](#)

2 (b) For each match or exhibition the division, through its inspector and upon the
3 conclusion of the collection of admission fees for the match or exhibition, may examine the box
4 office admission figures, the admission statements maintained by or on behalf of the licensee, and
5 such other data as the division may direct. Forthwith upon the conclusion of the match or
6 exhibition the licensee shall tender to the state inspector the sums mentioned in this section.
7 Written acceptance of the tender shall be signed by the inspector and counter-signed by the
8 licensee or an agent of the licensee.

9 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO SPORTS, RACING AND ATHLETICS -- BOXING AND WRESTLING

1 This act would allow complimentary tickets boxing matches to be distributed with the
2 consent and approval of the director.

3 This act would take effect upon passage.

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