

House Bill 2196

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Department of State Police)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Modifies amount of tax that may be imposed on gross receipts from sale of tickets or fees for admission to professional boxing, wrestling or entertainment wrestling event regulated by Oregon State Boxing and Wrestling Commission.

A BILL FOR AN ACT

1
2 Relating to tax imposed on events regulated by the Oregon State Boxing and Wrestling Commission;
3 amending ORS 463.320; and providing for revenue raising that requires approval by a three-fifths
4 majority.

5 **Be It Enacted by the People of the State of Oregon:**

6 **SECTION 1.** ORS 463.320 is amended to read:

7 463.320. (1) For the privilege of engaging in the activity of professional boxing or wrestling or
8 entertainment wrestling, a tax is imposed upon the gross receipts from the sale of tickets **or other**
9 **admissions indicia** or other fees charged for admission to a professional boxing or wrestling event
10 or an entertainment wrestling event held within this state. The amount of the tax [*is six*] **shall be**
11 **no less than one percent and no more than 10** percent of the total gross receipts from the sale
12 of the tickets or **other admissions indicia or** other fees for admission to the event.

13 (2) Any person licensed under this chapter[, *and*] who holds or conducts a boxing, wrestling or
14 entertainment wrestling event shall:

15 (a) No later than three days prior to the holding of any boxing, wrestling or entertainment
16 wrestling event, furnish to the Superintendent of State Police a statement containing the name of
17 each contestant or participant and the names of the manager or managers.

18 (b) No later than 72 hours after termination of the boxing, wrestling or entertainment wrestling
19 event, file with the superintendent a written report, duly verified in accordance with rules recom-
20 mended by the Oregon State Boxing and Wrestling Commission and adopted by the superintendent,
21 stating the number of tickets or other admissions indicia or rights to admission sold, the price or
22 prices for which sold, the total gross receipts from the sales and any other information required
23 under rules recommended by the commission and adopted by the superintendent. The superintendent
24 shall adopt rules recommended by the commission under this subsection.

25 (c) Pay to the Department of State Police at the time of filing the statement required under
26 paragraph (b) of this subsection, a tax [*equal to six percent of the total gross receipts from the sale*
27 *of the tickets or other admissions indicia to the event*] **in the amount prescribed by rule by the**
28 **commission in accordance with subsection (1) of this section.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.