





Department Of State Police  
**Oregon State Athletic Commission**  
4190 Aumsville Hwy. S.E.  
Salem, OR 97317  
(503) 378 - 6999  
(503) 378 - 6878 fax

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### Promoter's Ticket Sales and Total Gross Receipts Tax Report

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Name of Promoter/Company: \_\_\_\_\_

**ORS 463.320:** (1) For the privilege of engaging in professional boxing, mixed martial arts or entertainment wrestling, a tax is imposed upon the gross receipts from the sale of tickets or other fees charged for admission to a professional boxing, mixed martial arts or entertainment wrestling event held in this state. The amount of the tax is six percent of the total gross receipts from the sale of the tickets or other fees for admission to the event. (b) No later than 72 hours after the conclusion of the boxing, mixed martial arts or entertainment wrestling event, file with the superintendent a written report, duly verified in accordance with rules recommended by the Oregon State Athletic Commission and adopted by the superintendent, stating the number and price of tickets or other admissions indicia or rights to admission sold, the total gross receipts from the sales and any other information required under rules recommended by the commission and adopted by the superintendent. The superintendent shall adopt rules recommended by the commission under this subsection.

**ORS 463.310 (1)** "Gross receipts" means the consideration, whether money, credits, rights or other property, received from the sale of tickets or other admissions indicia or the right to admission, without any deduction.

**ORS 463.330:** When an admission fee is charged by any person conducting or sponsoring an amateur boxing, mixed martial arts or entertainment wrestling event, the tax imposed by ORS 463.320 (Imposition of tax) shall apply to the gross receipts from the admissions and the statement filed and tax paid by the conducting or sponsoring person.

**ORS 463.340:** If any licensee required to file a report under ORS 463.320 (Imposition of tax) and 463.330 (Amateur events) shall fail to make that report within the time prescribed, or if the report is unsatisfactory to the Superintendent of State Police, the superintendent shall examine or cause to be examined the books and records of the licensee. The superintendent may subpoena and examine under oath the licensee or any other person or persons as the superintendent considers necessary to determine the amount of the total gross receipts from the boxing, wrestling or entertainment wrestling event and the amount of the tax thereon. If, upon completion of the examination, it is determined that an additional tax is due, notice thereof shall be served upon the licensee, and if the licensee fails to pay the additional tax within 20 days after service of the notice, the license of the licensee shall be revoked under ORS 463.185 (Authority of superintendent to enforce chapter). In addition, the licensee and the members thereof shall be subject to a civil penalty imposed as provided under ORS 463.185 (Authority of superintendent to enforce chapter) (7).

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**I declare under penalty of perjury the laws of the State of Oregon that I am named as an officer of the above named promotion and as such am authorized to make this report; that persons admitted to this performance were permitted to enter only in accordance with the laws and rules pertaining thereto, and all tickets of admission for this event are hereby reported.**

Promoter: \_\_\_\_\_  
Print Name Signed Date

Received By: \_\_\_\_\_  
Print Name Signed Date

Reviewed By: \_\_\_\_\_  
Print Name Signed Date