



Department Of State Police
Oregon State Athletic Commission

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Promoter's Ticket Sales and Total Gross Receipts Tax Report

Name of Promoter/Company:

ORS 463.015 (5) “Gross receipts” means the consideration, including money, credits, rights or other items of value, received from the sale of tickets or other admissions indicia or the rights, without any deduction from the total value of the consideration.

ORS 463.320: (1) For the privilege of engaging in unarmed combat sports or entertainment wrestling, a tax is imposed upon the gross receipts from the sale of tickets or other fees charged for admission to an unarmed combat sports or entertainment wrestling event held in this state. The amount of the tax is six percent of the total gross receipts, not to exceed \$50,000 per event. (b) No later than 5 business days after the conclusion of the unarmed combat sports or entertainment wrestling event, file with the superintendent or an authorized representative of 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 463.330: When an admission fee is charged by a licensed promoter conducting an unarmed combat sports or entertainment wrestling event, the tax imposed by ORS 463.320 applies to the gross receipts from the admissions and the statement filed and tax paid by the conducting or sponsoring person.

ORS 463.340 (1): If a licensee required to file a report under ORS 463.320 fails to make that report within the time prescribed, or if the report is unsatisfactory to the Superintendent of State Police or an authorized representative of the superintendent, the superintendent or the authorized representative of 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 other person the superintendent considers necessary to determine the amount of the total gross receipts from the unarmed combat sports or entertainment wrestling event and the amount of the tax on the unarmed combat sports or entertainment wrestling event. If, upon completion of the examination, it is determined that an additional tax is due, the superintendent or the authorize representative of the superintendent shall serve notice of the additional tax due upon the licensee, and if the licensee fails to pay the additional tax within 20 days after service of the notice, the superintendent shall revoke the license of the licensee under ORS 463.185. In addition, the licensee and the members of the licensee will be subject to a civil penalty imposed as provided under ORS 463.185 (8). (2) A licensee or person shall pay the tax imposed by ORS 463.320 or 463.330 and make, sign or verify a report or supply any information required by the superintendent or an authorized representative of the superintendent in connection with the taxes imposed under ORS 463.320.

OAR 230-040-0010 (4): A promoter of an unarmed combat sports event shall not issue complimentary tickets for more than six percent (6%) of the sold seats in the venue without the authorization of the Administrator. For all complimentary tickets distributed over and above the six percent (6%) the promoter shall be assessed tax on gross receipts as prescribed in ORS 463.310. The complimentary tickets taxable value shall be based upon the comparable value for the seats in similar location.

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
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Received By:

Print Name	Signed	Date
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Reviewed By:

Print Name	Signed	Date
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