

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

SENATE ENROLLED ACT No. 262

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 25-9-1-0.7, AS ADDED BY P.L.120-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.7. (a) As used in this chapter, **and except as provided in section 9.5 of this chapter**, "promoter" ~~has the meaning set forth in 15 U.S.C. 6301(9)~~ **means the person primarily responsible for organizing, promoting, and producing a professional boxing or sparring, professional unarmed combat, or professional wrestling match, contest, or exhibition.**

(b) **The term does not include a hotel, casino, resort, or other commercial establishment hosting or sponsoring a professional boxing or sparring, professional unarmed combat, or professional wrestling match, contest, or exhibition, unless:**

- (1) **the hotel, casino, resort, or other commercial establishment is primarily responsible for organizing, promoting, and producing the match, contest, or exhibition; and**
- (2) **there is no other person primarily responsible for organizing, promoting, and producing the match, contest, or exhibition.**

SECTION 2. IC 25-9-1-1.5, AS ADDED BY P.L.160-2009, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. (a) As used in this chapter, "fund" refers

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to the athletic commission fund created by this section.

(b) The athletic commission fund is created for purposes of administering this chapter. The fund shall be administered by the Indiana gaming commission.

(c) Expenses of administering the fund shall be paid from money in the fund.

(d) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the **state general fund**.

(e) The fund consists of:

- (1) appropriations made by the general assembly;
- (2) fees collected under this chapter; and
- (3) penalties collected under this chapter.

(f) An amount necessary to administer this chapter is continually appropriated from the fund to the Indiana gaming commission.

(g) If the balance in the fund at the end of a particular fiscal year exceeds one hundred thousand dollars (\$100,000), the amount that exceeds one hundred thousand dollars (\$100,000) reverts to the state general fund.

SECTION 3. IC 25-9-1-22, AS AMENDED BY P.L.160-2009, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) Every person, club, corporation, firm, or association which may conduct any match or exhibition under this chapter shall, within twenty-four (24) hours after the termination thereof:

- (1) furnish to the commission by mail, a written report duly verified by that person or, if a club, corporation, firm, or association, by one (1) of its officers, showing the amount of the gross proceeds for the match or exhibition, and other related matters as the commission may prescribe;
- (2) pay a tax of five percent (5%) of the price of admission collected from the sale of each admission ticket to the match or exhibition, which price shall be a separate and distinct charge and shall not include any tax imposed on and collected on account of the sale of any such ticket. Money derived from such state tax shall be deposited in the fund; and
- (3) pay all fees established by the commission necessary to cover the administrative costs of its regulatory oversight function.

The commission may waive the tax on the price of admission for complimentary admissions.

(b) Before any license shall be granted for any boxing, sparring, or

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unarmed combat match or exhibition in this state, a bond or other instrument that provides financial recourse must be provided to the commission. The instrument must be:

- (1) in an amount determined by the commission;
- (2) approved as to form and sufficiency of the sureties thereon by the commission;
- (3) payable to the state of Indiana; and
- (4) conditioned for the payment of the tax imposed, the officials and contestants, and compliance with this chapter and the valid rules of the commission.

SECTION 4. IC 25-9-1-22.5, AS AMENDED BY P.L.160-2009, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22.5. ~~(a) Every person, club, corporation, firm, or association~~ **promoter** holding or showing any **public** boxing, sparring, **mixed martial arts**, or unarmed combat ~~matches~~ **match or exhibition for viewing in Indiana** on a closed circuit telecast, pay per view telecast, or subscription television **that is viewed within Indiana, whether originating within Indiana or another state, by subscribers who are not present at the venue** shall furnish the executive director of the Indiana gaming commission a written report, under oath, stating the amount of gross proceeds ~~thereof, from the closed circuit telecast, pay per view telecast, or subscription television viewing in Indiana,~~ and such other matter as the commission may prescribe. ~~and The promoter~~ shall, within seventy-two (72) hours after the ~~showing of the contest~~ **determination of the outcome of the match or exhibition**, pay a tax of five percent ~~(5%)~~ **three percent (3%)** of its ~~total~~ **gross receipts for the showing of the boxing, sparring, or unarmed combat from the viewing of the match or exhibition on a closed circuit telecast, pay per view telecast, or subscription television. However, the tax may not exceed fifty thousand dollars (\$50,000) for each event. Money derived from such the state tax shall be placed in the state general fund. The budget agency may augment appropriations from the fund to the Indiana gaming commission to regulate boxing, sparring, unarmed combat, and any other form of mixed martial arts.**

~~(b) This section does not apply to a showing occurring at a private residence.~~

SECTION 5. **An emergency is declared for this act.**

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President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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