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Amending 129-1-13 (1), Colorado Revised Statutes 1963, Providing a Gross Receipts Tax on Closed Circuit Telecast Admissions.

Colorado General Assembly

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CHAPTER 391

SPORTS

ATHLETIC COMMISSION — BOXING AND WRESTLING — TAX

HOUSE BILL NO. 1089. BY REPRESENTATIVES O'Brien, Bryant, Buechner, Burns, Dittmore, Eaker, Eckelberry, Fentress, Frank, Gallagher, Hamlin, Herzberger, Howe, Koster, Miller, Sears, Taylor, and Bendelow; also SENATOR Johnson.

AN ACT

AMENDING 129-1-13 (1), COLORADO REVISED STATUTES 1963, PROVIDING A GROSS RECEIPTS TAX ON CLOSED CIRCUIT TELECAST ADMISSIONS.

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

Section 1. 129-1-13 (1), Colorado Revised Statutes 1963, is amended to read:

129-1-13. Tickets — tax. (1) Every individual, partnership, club, association, organization, ~~and~~ OR corporation ~~who~~ WHICH conducts, holds, or gives any boxing, SPARRING, or wrestling contest, match, or exhibition, OR SHOWING THEREOF BY CLOSED CIRCUIT TELEVISION BROADCAST for which an admission fee is charged and received shall furnish to the commission within three days thereafter a written and verified report showing the number of tickets sold for such contest, match, or exhibition, OR SHOWING BY CLOSED CIRCUIT TELEVISION BROADCAST and the amount of the gross and net receipts or proceeds thereof, and such other matters as the commission may prescribe; and SUCH INDIVIDUAL, PARTNERSHIP, CLUB, ASSOCIATION, ORGANIZATION, OR CORPORATION shall also within the period of time pay to the state a tax of five percent of the total gross receipts or proceeds from the sale of tickets for such contest, match, or exhibition, OR SHOWING BY CLOSED CIRCUIT TELEVISION BROADCAST; excluding, however, any federal taxes which may be due thereon. The commission shall administer the provisions of this article and determine the amount of tax due. Each ticket of admission to any SUCH boxing, sparring, or wrestling contest, match, or exhibition, OR SHOWING THEREOF BY CLOSED CIRCUIT TELEVISION BROADCAST shall have printed clearly on the face thereof the purchase price of the same, and no such ticket shall be sold for more than the price printed thereon.

Section 2. **Safety clause.** The general assembly hereby finds, determines,

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 29, 1973