

# HOUSE BILL ANALYSIS

## SB 5667

**Brief Description:** Increasing the number of untaxed complimentary tickets available for boxing, kickboxing, martial arts, and wrestling.

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**Sponsors:** Senators West and Heavey

**Hearing:** March 29, 1999

### Brief Summary of Bill

The percentage of complimentary tickets issued for wrestling, boxing, and martial arts events that are exempt from taxation is increased to 10%, not to exceed 1,000 tickets.

### BACKGROUND:

The percentage of complimentary tickets for events such as wrestling, boxing, and martial arts that are exempt from taxation is limited to five percent of the total tickets sold per event, but no more than 300 tickets. These tickets are often given away on radio programs and through contests to promote events.

### SUMMARY OF BILL:

The percentage of complimentary tickets for events such as wrestling, boxing, and martial arts that are exempt from taxation is raised to 10 percent of the total tickets sold per event, not to exceed 1,000 tickets.

**RULES AUTHORITY:** The bill does not contain provisions addressing the rule making powers of an agency.

**FISCAL NOTE:** Not requested.

**EFFECTIVE DATE:** Ninety days after adjournment of a session in which bill is passed.