

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2

SENATE BILL NO. 214

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

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FIRST LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act levying a tax on gross receipts of
7 professional athletic and sports events;
8 providing for penalties; and providing
9 for an effective date."

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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Section 1. TAX IMPOSED. There is hereby imposed a tax of
12 five per cent of the gross receipts of all professional and
13 semiprofessional athletic and sports events as defined by the
14 Amateur Athletic Union of the United States.

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For the purposes of this Act gross receipts shall mean all
16 income from admissions resulting from the conducting of a
17 professional or semiprofessional athletic or sports event.

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Sec. 2. FILING REPORTS AND PAYING TAX. Within one week after
19 the termination of any such contest, the manager, promoter or
20 sponsor of such professional or semiprofessional athletic or
21 sports event, shall file with the Department of Revenue a duly
22 verified report showing the number of tickets sold and the price
23 charged for such contest.

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The gross receipts tax levied under this Act shall be paid
25 to the Department of Revenue and covered into the general fund
26 in accordance with procedure and regulations established by the
27 Commissioner of Revenue, but in no event shall the tax be paid
28 later than 30 days after the termination of such professional or
29 semiprofessional athletic or sports event.

SB #214 as amended

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1 Sec. 3. INTEREST. If the manager, promoter, or sponsor
2 of said professional or semiprofessional athletic or sporting
3 event fails to pay the gross receipts tax when due, there will
4 be due in addition to any such tax, interest at the rate of six
5 per cent per annum until such tax is paid.

6 Sec. 4. PENALTY. If the manager, promoter, or sponsor of
7 said professional or semiprofessional athletic or sporting event
8 fails to remit the tax when due, he will be subject to a penalty
9 of five per cent of the total amount of the tax due for each 30
10 days or fraction thereof said tax remains unpaid, up to a maximum
11 of 25% of the total amount of the gross receipts tax due.

12 Sec. 5. CRIMINAL PENALTY. Any person who wilfully files a
13 fraudulent return or wilfully fails to pay or evades the tax
14 herein imposed, shall be guilty of a misdemeanor and upon con-
15 viction thereof shall be fined not more than \$1,000.00, or
16 imprisoned for not more than one year, or both, together with
17 costs of prosecution.

18 Sec. 6. ATHLETIC AND SPORTS EVENTS SUBJECT TO TAX. For the
19 purpose of this Act, the gross receipts tax on professional or
20 semiprofessional athletic or sporting events shall include but
21 not be limited to a gross receipts tax on each of the following
22 athletic or sporting events: baseball, football, basketball,
23 boxing, wrestling, hockey, tennis, dog mushing, automobile racing,
24 marathon racing, speedboat racing, yacht racing, horse and dog
25 racing, track and field events, winter sports, swimming and diving
26 and any form of animal racing, archery, and golf.

27 Sec. 7. ATHLETIC AND SPORTS EVENTS EXEMPT FROM TAX. The tax
28 herein provided for shall be in no way construed to levy a tax
29 on any amateur athletic and sports event.

1 Sec. 8. EFFECTIVE DATE. This Act takes effect on the day
2 after its passage and approval or on the day it becomes law
3 without such approval.

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