
**Rules of
Department of Economic
Development
Division 40—Office of Athletics
Chapter 3—Ticket Procedures**

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Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 40—Office of Athletics Chapter 3—Ticket Procedures

4 CSR 40-3.010 Rules for Wrestling (Rescinded September 11, 1982)

Op. Atty. Gen. No. 18, Butler (2-22-79). The Office of Athletics cannot define boxing, sparring or wrestling by rule or regulation to include full contact karate. To do so would be to enlarge upon the statute governing those sports.

4 CSR 40-3.011 Tickets and Taxes

PURPOSE: This rule defines the procedures for printing, selling and counting tickets as authorized by section 317.006(4) and (5), RSMo.

- (1) Every person admitted to an exhibition shall have a ticket or pass.
- (2) Complimentary tickets or passes may be issued to contestants, promoters, officials, members of the media, officials of Missouri, designated representatives of the office and to those actual and necessary persons working at the exhibition or for the arena or facility. These complimentary tickets or passes shall be free of state athletic tax.
- (3) All complimentary tickets must be listed on a form showing to whom issued, number of tickets, price and by whom approved. The completed form must be submitted to the office. Complimentary tickets shall be provided by the promoter to the office for official purposes upon request and in the number requested by the office. In addition, the inspectors shall be admitted without tickets or passes to any exhibition over which the office has assigned them jurisdiction.
- (4) The price of the tickets shall be printed in large type and displayed above all ticket sellers' windows and shall not be changed. Ticket prices may be approved by the office before issuance. Tickets of different prices shall be printed on cardboard of distinctly different colors.
- (5) The inspector shall have supervision over the sale of tickets, ticket boxes and entrances and exits for the purpose of checking admission controls. The inspector shall ensure that all tickets are carefully counted and that the final accounting includes the number of complimentary tickets, the price of admission

charged and the gross receipts from all ticket sales.

(6) The final accounting shall be made in a private room or secured area with the promoter's representative(s) and the inspector(s) present. The final accounting shall include the amount of tax due from the promoter to the office. No tax shall be paid for admission charges or gross receipts from any sources or incidental to the holding of an amateur boxing exhibition and the holding of amateur karate exhibitions which are held by any school, college or university where the contestants do not receive a monetary consideration for their services.

(7) Any individual, corporation, association or club holding a license or permit under these rules shall pay the office five percent (5%) of its gross receipts, less state, county and city taxes, derived from admission charges. Proceeds from sales of television rights, closed circuit rights or from any other source connected with or as incidental to the holding of any exhibition shall pay the office one percent (1%) of its gross receipts derived from admission charges.

(8) Closed Circuit Telecasts; Requirements.

(A) Where the Missouri distribution rights for a closed circuit telecast to be viewed in this state are in whole owned by, sold to, acquired by or held by any person who intends to or subsequently sells or, in some other manner, extends such rights in part to another, such person is deemed to be a promoter licensed in this state and such promoter shall be responsible for filing the appropriate reports and tax payments with the office as referenced herein.

(B) The promoter shall complete and submit to the office Form MO 419-1187, entitled Permit for Closed Circuit Telecast, and effective May 1990. This form shall be submitted prior to the promoter selling circuit telecast to any person.

(C) The promoter shall notify the office of the names and addresses of all facilities to or through which the closed circuit match will be telecast.

(D) Any promoter holding, showing or telecasting any match via a closed circuit telecast and viewed within Missouri, whether originating in Missouri or not, shall file a written report on forms provided by the office. The report shall state the number of tickets or orders sold and the amount of gross receipts from the sale of tickets or orders.

(E) A promoter holding, showing or telecasting a closed circuit telecast utilizing facilities other than a cable television system's pay-per-view facilities, shall file such report within ten (10) days following the date of the telecast and the report shall be accompanied by a tax payment of one percent (1%) of the total gross

receipts derived from the sale of tickets. A promoter shall utilize Form MO 419-1522 (9-88), entitled Post Event Tax Report For Closed Circuit Telecast, and effective May 1990.

(F) A promoter telecasting a closed circuit telecast utilizing a cable television system's pay-per-view facilities, shall file a report within ten (10) days following the date of the telecast estimating the number of orders sold. Each cable television system operator whose pay-per-view facilities were utilized to telecast a closed circuit program of matches shall, within thirty (30) calendar days following the date of the telecast, file with the office a report stating the number of orders sold. Within forty-five (45) calendar days following the date of the telecast, the promoter shall file with the office, a final report stating the number of orders sold and the report shall be accompanied by a tax payment of one percent (1%) of the total gross receipts from all orders sold. A promoter shall utilize Form MO 419-2039 (8-94), entitled Post Event Tax Report For Pay-Per-View Portion of Closed Circuit Telecast, and effective May 1990.

(9) In any exhibition where the admission charged is a part of a general admission or fee charged for admission to the exhibition's location, the state athletic tax paid to the office shall be based upon the amount to be paid to the promoter. The office shall be provided with a copy of the financial report or a copy of the contract specifying the amount paid the promoter.

*Auth: section 317.006, RSMo (1986).**
Original rule filed April 30, 1982, effective Sept. 11, 1982. Rescinded and re-adopted: Filed March 2, 1989, effective May 11, 1989. Amended: Filed July 25, 1994, effective Jan. 29, 1995.

**Original authority 1983.*



Office of Athletics
 P. O. Box 1335
 Jefferson City, MO 65102
 (314)751-0243
 (314)751-5649 (FAX)

TAX REPORT FOR PAY-PER-VIEW
 TELECASTS

This form must be filed with the State Office of Athletics by the PROMOTER who is responsible for payment of 1% of pay-per-view matches in or into Missouri, whether or not the telecast originated in Missouri. This form, MUST BE FILED WITHIN 30 DAYS following receipt of this notice.

1. NAME OF EVENT, MATCH OR PROGRAM OF MATCHES:

2. DATE OF TELECAST:

3. NAME OF CABLE TELEVISION STATION:

4. NAME OF PROMOTER:

ADDRESS:

5. THE FOLLOWING HAS BEEN PROVIDED BY THE CABLE COMPANY:

(A)FACE VALUE OF ORDER:\$ _____ ORDERS SOLD: _____ VALUE _____

THE 1% DUE = _____

(B)FACE VALUE OF ORDER:\$ _____ ORDERS SOLD: _____ VALUE _____

THE 1% DUE = _____

(C)FACE VALUE OF ORDER:\$ _____ ORDERS SOLD: _____ VALUE _____

THE 1% DUE = _____

(D)FACE VALUE OF ORDER:\$ _____ ORDERS SOLD: _____ VALUE _____

THE 1% DUE = _____

TOTAL PG. 1= _____ TOTAL PG. 2= _____ TOTAL DUE: _____

ADDITIONAL ORDERS ON ATTACHED SHEET!

I hereby certify that the above information is accurate and reflects, to the best of my knowledge, the true payment due the State Office of Athletics for the sale of television rights of the match or program of matches held on the date referenced above. I understand that any fraudulent statement may subject me to administrative sanctions or criminal prosecution as set forth by the laws of the State of Missouri.

 Signature

 Date

SIGNATURE MUST BE NOTARIZED
 Sworn to and ascribed before me this
 _____ day of _____, 19__.

 Notary Commission
 My Commission Expires: _____



STATE OF MISSOURI
OFFICE OF ATHLETICS
ATHLETICS FINANCIAL REPORT

P.O. BOX 1335
JEFFERSON CITY, MO 65102
(314) 751-2334

INSTRUCTIONS:

1. This form is for reporting complete financial information covering Wrestling, Boxing, Kickboxing and Full Contact Karate Exhibitions.
2. Please complete all the information requested on both sides of the form. Type or print.
3. Attach the following:
 - a. A check in the total amount of the Tax and Permit (if not previously sent).
 - b. A copy of the contract for Television, if applicable.
4. Return this completed form and attachments to the **Missouri Office of Athletics**, at the above address.

CITY	DATE
PROMOTER	AUDITORIUM

1. Calculate total revenue received according to the table below

A TICKET PRICE	B TICKETS SOLD	C COMPLIMENTARY TICKETS	D TOTALS

1. List price of tickets in Column A.
2. List number of tickets sold in price range in Column B.
3. List number of complimentary tickets given in each price range in Column C.
4. Multiply Column A × Column B, then multiply Column A × Column C. Add both totals to derive Column D.
5. Total Column D to derive total revenue in box E.

E

2. Deduct applicable state and local taxes as follows

E TOTAL MONEY RECEIVED (ABOVE)	F PERCENT OF TAXES TO BE DEDUCTED	G REVENUE SUBJECT TO ATHLETIC TAX	H AMOUNT OF ATHLETIC TAX
\$	1.		\$

1. Enter total revenue (from box E under Section 1) in Box E under Section 2.
2. Determine percent of taxes to be deducted in the locality where event is taking place and enter in box F on the blank following the one (1). (The table of applicable taxes from the Department of Revenue will give the sales taxes.) Call the office for any localities not listed.
3. Divide the amount in box E by the amount in box F and enter in box G.
4. Multiply the amount in box G by 5% to derive the amount of athletic tax. Enter in box H.
5. Check your figures: Multiply amount in box G by the percent of taxes which were deducted, add that to the total in box G and the result should equal the amount in box E (total money received).

TELEVISION AND CLOSED CIRCUIT REVENUE

A COPY OF THE CONTRACT MUST BE ATTACHED.
CALCULATE THE 1% ATHLETIC TAX AS FOLLOWS:

A AMOUNT PAID TO PROMOTER	× 1% =	ATHLETIC TAX
\$		\$

MO 419-1522 (9-88)

CONTINUE ON REVERSE SIDE



PRINT OR TYPE ALL PARTICIPANTS BELOW. MUST INCLUDE LEGAL NAME AND RING NAME. IF PARTICIPANT DOES NOT HAVE HIS LICENSE, THE \$10.00 FEE MUST BE PAID.

LEGAL NAME AND RING NAME	WEIGHT	LICENSE FEE	PREVIOUSLY LICENSED IN MISSOURI?	LICENSE NUMBER
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	

	LICENSE NUMBER
REFEREE	
TIMEKEEPER	
ANNOUNCER	
PROMOTER	
MATCHMAKER	
PHYSICIAN	
JUDGE	
JUDGE	
JUDGE	
SECOND	
SPONSOR	

All information provided on this form is accurate and complete. All participants are duly licensed by the State of Missouri, a check for the total amount of the tax and permit (if not sent previously) is attached and a copy of the contract for television, if applicable, is also attached.

INSPECTOR SIGNATURE	DATE	PROMOTER SIGNATURE	DATE

MO 419-1522 (9-88)



STATE OF MISSOURI
OFFICE OF ATHLETICS
APPLICATION FOR PERMIT

P.O. BOX 1335
JEFFERSON CITY, MO 65102
(314) 751-2334

PLEASE PRINT ALL INFORMATION		
<input type="checkbox"/> AMATEUR BOXING <input type="checkbox"/> AMATEUR MARTIAL ARTS <input type="checkbox"/> PROFESSIONAL WRESTLING <input type="checkbox"/> PROFESSIONAL BOXING <input type="checkbox"/> PROFESSIONAL MARTIAL ARTS		
NAME		
ADDRESS (STREET, CITY, STATE, ZIP CODE)		
TELEPHONE NUMBER	CHECK NUMBER	AMOUNT
		\$
DATE OF EXHIBITION	TIME OF EXHIBITION	TIME OF WEIGH-INS (BOXING & MARTIAL ARTS)
PLACE OF EXHIBITION		
ADDRESS OF EXHIBITION		
PROMOTER NAME		
SPONSORING ORGANIZATION		
SANCTIONED BY (FOR AMATEUR BOXING ONLY)		
<p>FEES:</p> <p>TOWNS OR CITIES OF 70,000 OR MORE \$25.00</p> <p>TOWNS OR CITIES OF 69,999 OR LESS 10.00</p> <p>ALL AMATEUR EVENTS 5.00</p>		
PERMISSION IS GRANTED ONLY AFTER SIGNED		
Permission is hereby granted for the above exhibition for the above date and no other. A copy of this permit must be posted at the exhibition.		
INSPECTOR ASSIGNED	OFFICE OF ATHLETICS	

MO 419-1187 (4-89)



**4 CSR 40-3.020 Rules for Professional
Boxing**
(Rescinded September 11, 1982)

**4 CSR 40-3.030 Rules for Amateur Box-
ing**
(Rescinded September 11, 1982)