

**90A.9 Written report filed — tax due — penalty.**

1. The promoter of a professional boxing or wrestling match or event or a mixed martial arts match shall, within twenty days after the match or event, furnish to the commissioner a written report stating the number of tickets sold, the gross amount of admission proceeds of the match or event, and other matters the commissioner may prescribe by rule. The value of complimentary tickets in excess of five percent of the number of tickets sold shall be included in the gross admission receipts. Within twenty days of the match or event, the promoter shall pay to the treasurer of state a tax of five percent of its total gross admission receipts, after deducting state sales tax, from the sale of tickets of admission to the match or event.

2. If the promoter fails to make a timely report within the time prescribed, or if the report is unsatisfactory to the commissioner, the commissioner may examine or cause to be examined the books and records of the promoter, and subpoena and examine under oath witnesses, for the purpose of determining the total amount of the gross admission receipts for any match and the amount of tax due pursuant to the provisions of [this chapter](#). The commissioner may, as the result of such examination, fix and determine the tax, and may also assess the promoter the reasonable cost of conducting the examination. If a promoter defaults in the payment of any tax due or the costs incurred in making such examination, the promoter shall forfeit to the state the sum of five thousand dollars, which may be recovered by the attorney general pursuant to the bond required under [section 90A.2, subsection 3](#).

[C71, 73, 75, 77, §727A.9; C79, 81, §99C.9]

[86 Acts, ch 1245, §944](#)

C87, §90A.9

[97 Acts, ch 29, §9](#); [2010 Acts, ch 1122, §9](#)

Referred to in [§90A.6](#), [90A.10](#), [90A.11](#)