481—250.7(90A) Taxes. No later than 20 days after an event, a promoter shall file with the commissioner a report and pay all taxes due from the event. The report is submitted on the form provided by the commissioner and includes the promoter's business name, name of a contact for the promoter, date of the event, event license number, location of the event, each price for which tickets were offered or sold, number of tickets sold at each price, total gate receipts, and signatures of the licensee and the person who completed the report. The promoter shall submit with the report:

250.7(1) Proof of the number of tickets sold and the price of each ticket, which includes appropriate documentation from a ticketing service, if applicable.

250.7(2) Payment to the Iowa department of inspections, appeals, and licensing for the amount calculated using the report.

[**ARC 8835C**, IAB 1/22/25, effective 2/26/25; Editorial change: IAC Supplement 7/9/25]