

Sen State Govt., No 120, 2126

MAR 6 1992

Place On Calendar

HOUSE FILE 2392

BY COMMITTEE ON STATE GOVERNMENT

(SUCCESSOR TO HSB 720)

Passed House, Date 3/20/92 (p. 728)

Passed Senate, Date 3/30/92 (p. 1087)

Vote: Ayes 87 Nays 2

Vote: Ayes 48 Nays 0

Approved April 6, 1992 (p. 1155)

A BILL FOR

1 An Act relating to the time requirement for filing reports and
2 paying taxes after a boxing or wrestling match has been
3 conducted.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2392

1 Section 1. Section 90A.7, subsection 1, Code Supplement
2 1991, is amended to read as follows:

3 1. Every A person conducting a boxing or wrestling match
4 in this state shall, within ~~twenty-four hours~~ twenty days
5 after ~~such the~~ match, furnish to the commissioner a written
6 report, duly verified, showing the number of tickets sold for
7 ~~such the~~ boxing or wrestling match, and the amount of gross
8 proceeds of ~~such the~~ boxing or wrestling match, and ~~such other~~
9 matters as the commissioner may prescribe; and shall also
10 within the same time period pay to the treasurer of state a
11 tax of five percent of its total gross receipts, after
12 deducting state sales tax, from the sale of tickets of
13 admission to ~~such the~~ boxing or wrestling match.

14 EXPLANATION

15 This bill extends from twenty-four hours to twenty days the
16 time by which a report must be furnished to the state
17 commissioner of athletics and a tax must be paid to the
18 treasurer of state after a boxing or wrestling match has been
19 conducted.

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Connors - Chair
Pavich
Tyrnell

HSB 720

HOUSE FILE 2392
BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL
BY CHAIRPERSON BLANSHAN)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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2 paying taxes after a boxing or wrestling match has been
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ROBERT C. ARNOULD
Speaker of the House

HOUSE FILE 2392

AN ACT
RELATING TO THE TIME REQUIREMENT FOR FILING REPORTS AND PAYING TAXES AFTER A BOXING OR WRESTLING MATCH HAS BEEN CONDUCTED.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 90A.7, subsection 1, Code Supplement 1991, is amended to read as follows:

1. Every A person conducting a boxing or wrestling match in this state shall, within ~~twenty-four hours~~ twenty days after such the match, furnish to the commissioner a written report, duly verified, showing the number of tickets sold for such the boxing or wrestling match, and the amount of gross proceeds of such the boxing or wrestling match, and such other matters as the commissioner may prescribe; and shall also within the same time period pay to the treasurer of state a tax of five percent of its total gross receipts, after

MICHAEL E. GRONSTAL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2392, Seventy-fourth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House
Approved *Joseph O'Hern*, 1992

TERRY E. BRANSTAD
Governor