**Section 1370.170 Tickets and Payment of Taxes**

a) The right of admission to view a contest in person shall not be sold or otherwise granted to a person or entity unless that person or entity is provided with a ticket.

b) The Division shall have supervision over the sales of tickets, ticket boxes, entrances and exits for the purpose of checking admission controls. The Division shall ensure that all tickets are counted and that the final accounting includes the:

1) number of complimentary tickets;

2) face value of each ticket;

3) total number of each ticket price category sold; and

4) gross receipts from all ticket sales.

c) Every ticket shall be printed with the price, the name of the promoter and the date of the contest. Unless otherwise authorized by the Division, the ticket stub of each ticket shall indicate the price of the ticket. All complimentary tickets shall be printed as such or reflect a zero dollar value*.*

d) A promoter shall not issue complimentary tickets for professional or professional and amateur combined contests for more than 4% of the seats in the house. The promoter shall be responsible to pay the taxes provided for in Section 13 of the Act for all complimentary tickets over and above the 4% cap on complimentary tickets. If the Division approves the issuance of complimentary tickets over and above the 4% cap, the complimentary tickets that are exempt from the tax shall be based on the lowest value of sold tickets distributed.

e) To facilitate assessment of the taxes required to be paid by the promoter pursuant to Section 13 of the Act, the following procedures shall be followed:

1) Tickets shall be printed in a format approved by the Division.

2) 7 days prior to a contest, the promoter shall submit to the Division a notarized printer's manifest for the amount and price of tickets printed for a contest. General admission tickets shall be consecutively numbered. When available, an electronic printout is to be given to a Division representative on the day of a contest. No tickets of admission to that contest shall be sold except tickets declared on the notarized printer's manifest.

3) The total number of tickets printed shall not exceed the total seating capacity of the premises where the contest is to be held.

4) The final accounting of printed tickets shall be completed by the promoter on an official ticket inventory prior to or during the last bout and provided to the Division. Taxes shall be assessed and collected on all the printed face value of the tickets declared on the official ticket inventory. Taxes shall also be assessed and collected for all unaccounted tickets.

5) No ticket holder shall pass through the gate without having the ticket separated from the stub or otherwise accounted for. However, members of the news media assigned to work by their regular employers, as approved by the promoter, policemen and firemen in uniform and on duty, and persons of similar vocation are admitted free and the promoter shall not be liable for any tax for their admission.

6) When it is determined that a promoter has made an incorrect statement of gate receipts, has used tickets not appearing on the inventory, or by any subterfuge purports to reduce the amount of tax due under the law, discipline of the promoter's license, up to and including revocation, and forfeiture of bond may occur.