

CHAPTER 20:81:07

TICKET SALES

Section

- 20:81:07:01 Ticket requirements.
- 20:81:07:02 Ticket provisions.
- 20:81:07:03 Limitations on complimentary tickets.
- 20:81:07:04 Inventory of tickets required.
- 20:81:07:05 Gross revenue.
- 20:81:07:06 Promoter liable for applicable sales tax.

DISCUSSION ONLY

20:81:07:01. Ticket requirements. Unless otherwise provided, all persons attending a bout or contest under the jurisdiction of the Commission shall present a ticket for entry.

Source: 41 SDR 7, effective July 28, 2014.

General Authority: SDCL 42-12-10.

Law Implemented: SDCL 42-12-10.

DISCUSSION ONLY

20:81:07:02. Ticket provisions. The following requirements apply to contest tickets:

(1) Every ticket must have the price, the name of the promoter, and the date of the contest.

Unless otherwise authorized by the Commission, the ticket stub of each ticket must indicate the price of each ticket;

(2) The following persons may be admitted to a contest without presenting a ticket of admission, upon showing a proper identification either approved or issued by the Commission:

- (a) A Commission designee or Commission member;
- (b) Persons designated by the Commission for official duty;
- (c) Officials attending under provisions of state law or these rules;
- (d) The principals, contestants, managers, and corners seconds involved in the contest;
- (e) The emergency medical personnel on duty for the contest;
- (f) Police officers, firefighters, and other public officials on duty for the contest; and
- (g) Persons arranged by the promoter for other duties.

No other persons may be admitted without presenting an admission ticket.

Source: 41 SDR 7, effective July 28, 2014.

General Authority: SDCL 42-12-10.

Law Implemented: SDCL 42-12-10.

20:81:07:03. Limitations on complimentary tickets. A promoter may not issue complimentary tickets for more than four percent of the seats in the contest venue without the Commission's written authorization. The promoter is responsible to pay the applicable state sales tax prescribed for all complimentary tickets. Unless otherwise authorized by the Commission, all complimentary tickets must indicate on the ticket that it is a complimentary ticket and the value of the ticket had the ticket actually been purchased.

Source: 41 SDR 7, effective July 28, 2014.

General Authority: SDCL 42-12-10.

Law Implemented: SDCL 42-12-10.

DISCUSSION ONLY

20:81:07:04. Inventory of tickets required. The promoter of a contest shall prepare an inventory that identifies all tickets that were printed for the contest and that accounts for any tickets that are overprints, changes or extras, or complimentary. The promoter shall sign the inventory acknowledging that the inventory is true and correct and send the inventory to the commission within thirty days of the contest, competition, or exhibition. The inventory must accompany a form prescribed by the commission for determining the contest fee set forth in § 20:81:02:03.

The inventory provided by the promoter is subject to audit by the commission. The promoter shall maintain the inventory and any documentation necessary to prepare the inventory for a period of not less than three years.

Source: 41 SDR 7, effective July 28, 2014; 42 SDR 101, effective January 7, 2016.

General Authority: SDCL 42-12-10(5).

Law Implemented: SDCL 42-12-10(5).

20:81:07:05. Gross revenue. Gross revenues from a bout or contest means any and all revenues, from whatever source derived or received by any promoter, or other principal, on account of any particular bout or contest, including any revenues received from any advance ticket sales, gate receipts, promotional or advertising consideration, and from any internet, television, or pay-per-view telecasts of such bout or contest, exclusive of any federal tax thereon.

Each promoter, or other principal, liable for the gross revenue fee shall provide an accounting to the commission on a form prescribed by the commission not later than thirty days from the date of the bout or contest, prepared by the promoter or by a certified public accountant on behalf of the promoter using generally accepted accounting principles, which detail the source and amount of each component of gross revenues and contains a calculation showing the amount owed to the commission. Any source documents or records used by the promoter or the certified public accountant in preparing the accounting must be made immediately available to the commission, upon request, for verification.

The gross revenue fee due thereon must be remitted to the commission not later than thirty days from the date of the bout or contest. Any promoter or other principals involved in the receipt of moneys or the staging of the contest are jointly and severally liable for the gross revenue fee provided for by this section.

Any promoter who fails to calculate or remit the gross revenue fee, as required, is subject to an immediate suspension of the promoter's license until the delinquent accounting or fee is submitted to the commission or until a hearing requested by the promoter is conducted and concluded by the commission.

The accounting provided by the promoter is subject to audit by the commission. The promoter shall maintain the accounting and any documentation necessary to prepare the accounting for a period of not less than three years.

Source: 41 SDR 7, effective July 28, 2014; 42 SDR 101, effective January 7, 2016.

General Authority: SDCL 42-12-10(5).

Law Implemented: SDCL 42-12-10(5).

DISCUSSION ONLY

20:81:07:06. Promoter liable for applicable sales tax. The promoter is liable for any applicable sales tax related to the bout or contest. The promoter shall pay such sales tax within thirty days of the bout or contest or within two days of the promoter's next scheduled contest, competition, or exhibition, whichever occurs first.

Source: 41 SDR 7, effective July 28, 2014; 42 SDR 101, effective January 7, 2016.

General Authority: SDCL 42-12-10(2).

Law Implemented: SDCL 42-12-10(2).

DISCUSSION ONLY