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**Rules of**  
**Department of Insurance,**  
**Financial Institutions and**  
**Professional Registration**  
**Division 2040—Office of Athletics**  
**Chapter 3—Ticket Procedures**

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**Title 20—DEPARTMENT OF  
INSURANCE, FINANCIAL  
INSTITUTIONS AND  
PROFESSIONAL REGISTRATION  
Division 2040—Office of Athletics  
Chapter 3—Ticket Procedures**

**20 CSR 2040-3.011 Tickets and Taxes**

*PURPOSE: This rule defines the procedures for printing, selling and counting tickets.*

(1) The right of admission to a contest of professional boxing, professional wrestling, professional kickboxing, and professional full-contact karate shall not be sold or otherwise granted to a person or entity unless that person or entity is provided with a ticket.

(2) The promoter of a contest of professional boxing, professional wrestling, professional kickboxing, and professional full-contact karate shall:

(A) Prepare an inventory that identifies all tickets that were printed for the contest and that accounts for any tickets that are over-prints, changes or extras;

(B) Sign the inventory acknowledging that the inventory is true and correct;

(C) Send the inventory to the office with the permit application; and

(D) Submit with the permit application, a copy of the contract if the event was sold in part or in whole by means of a contract or other agreement for a contracted or otherwise agreed amount on partial sale and/or a contracted amount.

(3) Every ticket shall have the price, the name of the promoter and the date of the contest.

(4) A notice specifying a change in ticket prices or the dates of a contest or a notice specifying an amendment to the contract value of a contest of professional boxing, professional wrestling, professional kickboxing, and professional full-contact karate shall be made in writing to the office within ten (10) business days of the event. The promoter shall obtain prior approval from the office for any date changes for the contest.

(5) A promoter shall not issue complimentary tickets for more than four percent (4%) of the seats in the house without the office's written authorization. The promoter shall be responsible to pay the athletic tax prescribed in section 317.006.1(3), RSMo, for all complimentary tickets over and above the four percent (4%) maximum cap on complimentary tickets. If the office approves the issuance of complimentary tickets over and above the

four percent (4%) cap, the complimentary tickets that are exempt from the athletic tax shall be based on the lowest value complimentary tickets distributed. All complimentary tickets must indicate on the ticket that it is a complimentary ticket and its value had the ticket actually been purchased.

(6) A promoter shall be assessed the athletic tax prescribed in section 317.006.1(3), RSMo, for any complimentary ticket that the office allows to be distributed over the four percent (4%) maximum cap. The face value of the complimentary tickets over the four percent (4%) maximum cap shall be the same as other like tickets sold in that particular section of the venue.

(7) Each promoter shall provide a ticket and/or credential without charge to:

(A) Licensed contestants, seconds and managers who are engaged in a bout which is part of the contest of professional boxing, professional wrestling, professional kickboxing, and professional full-contact karate; and

(B) Journalists who are performing his/her duties as such. Each ticket issued to a journalist must be clearly marked "PRESS." No more tickets may be issued to journalists than will permit seating in the press area.

(8) Notwithstanding other provisions of law in this regulation, the promoter of a contest of professional boxing, professional wrestling, professional kickboxing, and professional full-contact karate shall admit to such contest the division director, executive director, administrator, and inspectors of the office, or authorized firefighters, police officers, security officers and any other individuals authorized by the office assigned to work the event, any referee, judge, timekeeper, ringside physician, and medical personnel who are independent contractors of the office who are assigned to the event and who presents photo identification and an official badge or other credential evidencing such status. The promoter of a contest and officials of the venue shall allow a person listed in this section full access to the site of the contest and dressing rooms.

(9) Tickets of different prices shall be printed on cardstock of distinctly different colors. The ticket stub shall indicate the price of the ticket.

(10) The inspector shall have supervision over the sale of tickets, ticket boxes and entrances and exits for the purpose of checking admission controls. All ticket stubs collected by a ticket taker shall be deposited in a

lock box provided by the office or other containers approved by the office. The inspector shall ensure that all tickets are counted and that the final accounting includes the number of complimentary tickets, the face value of each ticket and the total number of each ticket price category sold and the gross receipts from all ticket sales.

(11) The final accounting shall be completed. The final accounting shall include the amount of tax due from the promoter to the office.

(12) Any promoter holding a license and permit under these rules shall pay the office five percent (5%) of its gross receipts, less state, county and city taxes, derived from admission charges. The gross receipts shall be the amount received from the face value of all tickets sold, any complimentary tickets redeemed in excess of the four percent (4%) cap, and the value of any contracted amount, if applicable.

(13) The promoter is liable for payment of the athletic tax prescribed in section 317.006.1(3), RSMo, based upon the gross receipts. Such payment shall be made within ten (10) days of the event or two (2) days prior to the promoter's next scheduled event in Missouri, whichever occurs first.

(14) The office's executive director, administrator or their designee shall collect all fees and taxes due.

*AUTHORITY: section 317.006, RSMo 2000.\* This rule originally filed as 4 CSR 40-3.011. Original rule filed April 30, 1982, effective Sept. 11, 1982. Rescinded and readopted: Filed March 2, 1989, effective May 11, 1989. Amended: Filed July 25, 1994, effective Jan. 29, 1995. Rescinded and readopted: Filed Nov. 15, 2001, effective May 30, 2002. Rescinded and readopted: Filed May 13, 2005, effective Nov. 30, 2005. Moved to 20 CSR 2040-3.011, effective Aug. 28, 2006.*

*\*Original authority: 317.006, RSMo 1983, amended 1996.*