

Charges for Admissions to Closed Circuit Television  
Broadcasts of Boxing Matches

Section 1105(f)(1) of the Sales and Use Tax Law taxes any admission charge in excess of ten cents, to or for the use of a place of amusement in New York State, except for admissions to race tracks; boxing, sparring or wrestling matches or exhibitions which are taxed under any other law of this State; or admissions to motion picture theaters and dramatic and musical arts performances.

Admissions to boxing matches which originate in New York State and closed circuit television broadcasts of such matches, when shown in this State, are both taxed by the State Athletic Commission. They are therefore not subject to the sales tax.

However, admissions to view closed circuit television broadcasts of boxing matches which originate outside New York State are not taxed by the State Athletic Commission. Accordingly, they are subject to the New York State sales tax, except when shown in motion picture theaters (see Court of Appeals decision in the Matter of United Artists Theatre Circuit, Inc. v. State Tax Commission).