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BUSINESS AND PROFESSIONS CODE - BPC

DIVISION 8. SPECIAL BUSINESS REGULATIONS [18400 - 22949.92.2] (Division 8 added by Stats. 1941, Ch. 44.)

CHAPTER 2. Boxing, Wrestling, and Martial Arts [18600 - 18888.12] (Heading of Chapter 2 renumbered from Chapter 8 by Stats. 1988, Ch. 160, Sec. 6.)

ARTICLE 13. Closed Circuit Telecast Revenue [18830 - 18837] (Article 13 added by Stats. 1985, Ch. 1092, Sec. 2.)

18830. As used in this article:

(a) "Person" includes a promoter, club, individual, corporation, partnership, limited liability company, association, or other organization.

(b) "Closed circuit telecast" includes any telecast or broadcast, transmitted by any means, including subscription where an extra or additional fee is charged or where an identifiable or particular fee is charged for the viewing within this state of a simultaneous telecast of any live, current, or spontaneous match or wrestling exhibition.

(Amended by Stats. 2006, Ch. 538, Sec. 28. Effective January 1, 2007.)

18831. No person shall charge or receive an admission fee for exhibiting a simultaneous telecast of any live, current, or spontaneous contest or wrestling exhibition on a closed-circuit telecast viewed within this state without a permit issued by the commission.

Application for such a permit shall be on a form provided by the commission, shall include a bond as required in Article 5, and shall contain such information as the commission may require, including, but not limited to, the locations where such telecasts are to be viewed. A permit shall be issued for each location where such telecast is to be viewed. The applicant shall pay the permit fee required in Section 18819.

The bond shall guarantee payment of taxes and fines due and payable to the state.

The permit may be denied only for the following reasons:

(a) The information required by the commission is not supplied by the applicant.

(b) The applicant is or has been in default for the payment of any taxes or fees required by this chapter.

(c) The permit fee has not been paid by the applicant.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)

18832. Every person who charges and receives a fee for exhibiting a simultaneous telecast of any live, current, or spontaneous contest or wrestling exhibition on a closed-circuit telecast viewed within this state shall, within 72 hours after such event, furnish to the commission, a written report under penalty of perjury on a form which shall be provided by the commission showing the number of tickets or subscriptions where an extra or additional fee is charged for the viewing, which were issued or sold, and the gross receipts therefor without any deductions whatsoever. The person shall also, at the same time, pay to the commission a 5 percent tax, exclusive of federal taxes thereon, of the amount paid for admission or subscription telecast, as defined in Section 18830, to the showing or viewing of the contest or wrestling exhibition. In no event, however, shall the tax be less than fifty dollars (\$50). The tax shall apply uniformly to all persons subject to the tax.

The tax on admission shall apply to the amount actually paid for admission and not the regular established price.

No tax is due in the case of a person admitted free of charge.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)

18833. The commission may designate a representative to be present at, and observe the computation of the number of tickets issued or sold, and the determination of the gross receipts. Where a telecast or broadcast is accomplished by subscription, records

in support of the receipts shall be made available to the commission upon request.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)

18834. Whenever any person fails to make a report of a closed-circuit television showing of any contest or wrestling exhibition within the period prescribed by Section 18832, or whenever the report is unsatisfactory to the commission, the executive officer or his or her representative may examine or cause to be examined, the books and records of the permit holder or any other person, and subpoena and examine under oath those persons for the purposes of determining the total amount of the gross receipts of a closed-circuit television showing of any contest or wrestling exhibition and the amount of tax due pursuant to this chapter, which tax he or she may fix or determine as the result of the examination.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)

18835. If a permitholder fails to pay any tax ascertained to be due under this chapter, in addition to the costs of the examination under Section 18834, if any, within 30 days after receipt of notice by the executive officer, the commission may authorize the Attorney General to bring an action in superior court to collect the amount due, any fines authorized by this chapter and attorney's fees.

The action shall be speedily determined by the court and shall take precedence over all matters pending therein except criminal cases, applications for injunction, or other matters to which special precedence has been given by law.

(Amended by Stats. 1986, Ch. 1095, Sec. 14.)

18836. In case of default in the payment of any tax due under this chapter, the commission may refuse to issue a permit to any person so defaulting regardless of whether the application for the permit is made solely in the name of the person, or together with others.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)

18837. This article does not apply to a cable television's system franchised under Section 53066 of the Government Code.

(Added by Stats. 1985, Ch. 1092, Sec. 2.)