



## Ohio Administrative Code

### Rule 3773-3-08 Tax and ticket sold report requirements of promoter.

Effective: [March 14, 2013](#)

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(A) No promoter who conducts an event to which rules of agency 3773 of the Administrative Code apply, shall fail to submit to the commission, executive director, or a commission representative a written report that shows the number of tickets sold and all unsold tickets for the event and the amount of gross proceeds, no later than seventy-two hours after the determination of the outcome of the event. Promoters using venues with computerized ticket manifest must provide a printed copy of all ticket sales and transactions. The promoter shall pay to the commission a tax of five per cent of the gross proceeds from the sale of tickets for the event. The tax must be paid to the inspector or commission office no later than seventy-two hours after the event ends.

(B) If a promoter fails to make a report relating to the event, or files a report that the commission finds unsatisfactory under paragraph (A) of this rule, the commission may examine or cause to be examined the books and records of such person. Failure to comply and cooperate with the commission with regard to the examination of books and records may result in the revocation or suspension of the promoter's license.

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