

**BILL SUMMARY**  
1<sup>st</sup> Session of the 56<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 2350</b>
<b>Version:</b>	<b>FULLPCS1</b>
<b>Request Number:</b>	<b>7613</b>
<b>Author:</b>	<b>Rep. Leslie Osborn</b>
<b>Date:</b>	<b>4/17/2017</b>
<b>Impact:</b>	<b>Tax Commission:</b>
	<b>Sales Tax</b>
<b>Estimated Collections Increase of \$1.8 Million</b>	

**Research Analysis**

HB2350 eliminates two sales tax exemptions provided for the sale of tickets to qualified professional athletic and sporting events.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure eliminates two sales tax exemption granted for 1) sales of National Basketball Association (NBA) or National Hockey League (NHL) admission tickets which are held in a facility owned by a municipality or operated by a municipality, a county or a public trust, and 2) sales of admission tickets for a professional sporting event involving ice hickey, baseball, basketball, football or arena football or soccer.

The Tax Commission indicates the change in sales tax collections will be an increase of \$1,457,000 for NBA or NHL tickets and \$359,000 for other professional sporting events as described.

Prepared By: Mark Tygret

**Other Considerations**

None.