



*This publication provides general information and is not meant to be a substitute for tax laws or regulations.*

### Authority of the Commission

The State Athletic Commission (formerly the State Boxing Commission) consists of five members appointed by the Governor. The Commission has regulatory authority over all professional and amateur boxing, sparring, and mixed martial arts contests, matches and exhibitions in West Virginia, except amateur matches conducted by any high school, college or university.

### Reports

Each promoter of a boxing match or mixed martial arts contest in West Virginia must file a report with the Athletic Commission within 24 hours after the event is held. See the [Athletic Commission website](#) for information and forms.

### License Fees

The Athletic Commission imposes various licensing fees on promoters and participants in the events it regulates. For information and application forms, visit the Commission's website at [athleticcommission.wv.gov](http://athleticcommission.wv.gov).

### Business Registration

All promoters of athletic events in West Virginia must have a West Virginia Business Registration Certificate. To register a business with the Tax Division, the promoter must complete the [WV BUS-APP](#) West Virginia New Business Registration Application and pay a \$30 registration fee. A copy of the Business Registration Certificate must be posted at the site of each event. For more information on registering with the state, please see [TSD 360](#).

### Sales and Use Tax

For Sales and Use Tax purposes, boxing matches and mixed martial arts contests are considered amusement or entertainment services. Unless otherwise exempted, all sales of tangible personal property, amusement services and other services rendered in the operation of a place of amusement or entertainment are subject to the consumers sales and use tax. The promoter or operator of the place of amusement or entertainment must collect and remit tax. The responsibility of remitting the sales tax should be set forth in the contract between the promoter and the facility management. Taxable sales include admission tickets, as well as sales of concessions, programs, souvenirs and novelties by the promoter or operator of the facility.

Complimentary tickets or tangible personal property given away for promotional purposes are subject to the sales tax. In the case of complimentary tickets, the amount subject to the tax is the sales price of the ticket—the amount for which a similar ticket would have been sold. In the case of tangible goods, the amount subject to the Use Tax is the cost of the goods to the promoter or operator. **An additional municipal sales or use tax of up to 1% may also apply if the event is located within the boundaries of a municipality that imposes a municipal sales and use tax.** For a list of municipalities, effective dates and rates, visit [tax.wv.gov](http://tax.wv.gov).

### Other Local Taxes

Municipalities may not impose a local license tax on events licensed by the State Athletic Commission. However, a municipality may have a business and occupation tax that applies to the gross income from such events. Also, municipalities may impose an amusement tax on admissions fees charged the public. The Tax Division does not administer these local taxes and the promoter should contact local tax authorities to ascertain what local taxes may apply to the event.

### Personal Income Tax

Prize money and reimbursed expenses generated from activity in West Virginia are considered income from West Virginia sources, meaning subject to the State's personal income tax to the extent includible in federal adjusted gross income. Any fees paid to a participant are subject to personal income tax. The promoter is also subject to West Virginia personal income tax.

#### For more information, you can:

- **Call** a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- **Email** [taxhelp@wv.gov](mailto:taxhelp@wv.gov)
- **Go Online** to [tax.wv.gov](http://tax.wv.gov)