

5:2A-1

**LEGISLATIVE HISTORY CHECKLIST**  
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(Wrestling)

**NJSA:** 5:2A-1

**LAWS OF:** 1997 **CHAPTER:** 36

**BILL NO:** A2213

**SPONSOR(S):** DiGaetano and Impreveduto

**DATE INTRODUCED:** June 27, 1996

**COMMITTEE:** **ASSEMBLY:** Senior Issues

**SENATE:** State Government

**AMENDED DURING PASSAGE:** Yes Amendments during passage denoted  
First reprint enacted by superscript numbers

**DATE OF PASSAGE:** **ASSEMBLY:** December 19, 1996

**SENATE:** January 29, 1997

**DATE OF APPROVAL:** March 17, 1997

**FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:**

**SPONSOR STATEMENT:** Yes

**COMMITTEE STATEMENT:** **ASSEMBLY:** Yes

**SENATE:** Yes

**FISCAL NOTE:** Yes 10-15-96 & 12-3-96

**VETO MESSAGE:** No

**MESSAGE ON SIGNING:** Yes

**FOLLOWING WERE PRINTED:**  
**REPORTS:** No

**HEARINGS:** No

KBP:pp

[First Reprint]  
ASSEMBLY, No. 2213

STATE OF NEW JERSEY

INTRODUCED JUNE 27, 1996

By Assemblymen DiGAETANO and IMPREVEDUTO

1 AN ACT concerning professional wrestling, amending and  
2 supplementing P.L.1985, c.83 and amending P.L.1988, c.20.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. Section 1 of P.L.1985, c.83 (C.5:2A-1) is amended to read as  
8 follows:

9 1. As used in this act:

10 a. "Attending physician" means a physician assigned to attend a  
11 boxing exhibition or performance pursuant to this act.

12 b. "Board" means the State Athletic Control Board established  
13 pursuant to section 3 of this act.

14 c. "Commissioner" means the commissioner appointed pursuant to  
15 section 5 of this act.

16 d. "Contest" means an engagement in which the participants strive  
17 in good faith to win.

18 e. "Council" means the State Athletic Control Board Medical  
19 Advisory Council established pursuant to section 8 of this act.

20 f. "Event" means any occurrence in which a boxer, wrestler, kick  
21 boxer or combative sports practitioner displays or exhibits his skills,  
22 performs or fights, but does not include professional wrestling except  
23 as provided in section 6 of P.L. \_\_\_\_\_, c. \_\_\_\_\_, (C. \_\_\_\_\_)(now pending  
24 before the Legislature as this bill).

25 g. "Exhibition" means an engagement in which the participants  
26 show or display their skills without necessarily striving to win, but  
27 does not include professional wrestling except as provided in section  
28 6 of P.L. \_\_\_\_\_, c. \_\_\_\_\_, (C. \_\_\_\_\_)(now pending before the Legislature as this  
29 bill).

30 h. "Kick boxing or Thai boxing" means any professional sport  
31 where the use of hands or feet or other striking techniques are utilized

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

**<sup>1</sup> Senate SSG committee amendments adopted November 18, 1996.**

1 to disable or cause injury to an opponent in a contest, exhibition, or  
2 performance.

3 i. "Combative sport" means any professional sport where  
4 participants intend to and actually inflict kicks, punches, blows, and  
5 other techniques to injure or disable an opponent in a contest,  
6 exhibition, or performance.

7 j. "Martial arts" means any discipline where the participants utilize  
8 kicks, punches, blows, and other techniques where the intent is not to  
9 injure or disable an opponent in a contest, exhibition, or performance.

10 k. "Physician" means an individual licensed to practice medicine  
11 and surgery in this State.

12 l. "Promoter" means any person, club, corporation or association,  
13 and in the case of a corporate promoter includes any officer, director,  
14 employee or stockholder thereof, who produces, arranges or stages  
15 any professional boxing, wrestling, kick boxing, or combative sports  
16 exhibition, event, performance or contest.

17 m. "Professional wrestling" means an activity in which participants  
18 struggle hand-in-hand primarily for the purpose of providing  
19 entertainment to spectators rather than conducting a bona fide athletic  
20 contest.

21 n. "Wrestling" means a bona fide athletic contest in which  
22 participants struggle hand-in-hand with the object of winning by  
23 throwing an opponent or scoring points and in which any purpose of  
24 providing entertainment is secondary.

25 (cf: P.L.1985, c.83, s.1)

26

27 2. Section 2 of P.L.1985, c.83 (C.5:2A:2) is amended to read as  
28 follows:

29 2. The Legislature finds and declares to be the public policy of this  
30 State that it is in the best interest of the public and of boxing,  
31 wrestling, kick boxing and combative sports that boxing, wrestling,  
32 kick boxing and combative sports exhibitions, events, performances  
33 and contests should be subject to an effective and efficient system of  
34 strict control and regulation in order to:

35 a. Protect the safety and well-being of participants in boxing,  
36 wrestling, kick boxing and combative sports exhibitions, events,  
37 performances and contests; and

38 b. Promote the public confidence and trust in the regulatory  
39 process and the conduct of boxing, wrestling, kick boxing and  
40 combative sports exhibitions, events, performances and contests.

41 To further such public confidence and trust, the regulatory  
42 provisions of this act are designed to extend strict State regulation to  
43 all persons, practices and associations related to the operation of any  
44 boxing, wrestling, kick boxing or combative sports exhibition, event,  
45 performance or contest held in this State.

46 The Legislature further finds and declares that, because its principal

1 purpose is to entertain without injuring or disabling one of the  
2 participants, professional wrestling should be excluded from this  
3 system of regulation and control.

4 (cf: P.L.1985, c.83, s.2)

5  
6 <sup>1</sup>¶3. Section 4 of P.L.1985, c.83 (C.5:2A-4) is amended to read as  
7 follows:

8 4. The State Athletic Control Board shall have and exercise sole  
9 discretion, management, control and supervision over all public  
10 boxing, wrestling, kick boxing and combative sports exhibitions,  
11 events, performances and contests. Except for the purpose of  
12 collecting the tax on the sale of tickets pursuant to section 7 of  
13 P.L. , c. , (C. )(now pending before the Legislature as this  
14 bill), the board shall not regulate or control professional wrestling or  
15 participants in professional wrestling. The board shall promulgate  
16 such rules and regulations as may be necessary and appropriate to  
17 carry out the purposes of this act and for the proper discharge of its  
18 responsibilities hereunder and may prescribe and enforce penalties for  
19 the violation thereof.

20 (cf: P.L.1985, c.83, s.4)¶<sup>1</sup>

21  
22 <sup>1</sup>¶4. <sup>3.</sup> Section 14 of P.L.1985, c. 83 (C.5:2A-14) is amended to  
23 read as follows:

24 14. a. No promoter shall hold or conduct any public boxing,  
25 wrestling, kick boxing or combative sports exhibition, event,  
26 performance or contest in the State of New Jersey without first having  
27 obtained a license from the board.

28 b. No person shall participate, either directly or indirectly, in any  
29 boxing, wrestling, kick boxing or combative sports exhibition, event,  
30 performance or contest, or be a holder thereof, unless the person shall  
31 have first obtained a license from the board.

32 The board shall license all promoters; boxers, wrestlers, kick  
33 boxers, combative sports contestants or performers, their managers,  
34 scorers and trainers; booking agents; ring officials and other persons  
35 the board deems necessary.

36 c. All licenses shall be for a period of one year, unless revoked for  
37 cause, and shall be subject to the provisions of this act and to the rules  
38 and regulations adopted pursuant to this act. Before acting upon any  
39 application for a license, the board may examine, under oath,  
40 applicants or other witnesses. All applications shall be on a form  
41 prescribed by the board. The board shall, by regulation, establish fees  
42 for the issuance or renewal of all licenses.

43 d. A license from the board shall not be required of any person in  
44 order to conduct or participate in professional wrestling.

45 (cf: P.L.1985, c.83, s.14).

1       **'[5.] 4.'** Section 4 of P.L.1988, c.20 (C.5:2A-6.1) is amended to  
2 read as follows:

3       4. No board member, employee or agent, including the  
4 commissioner, shall hold an office or position in any body,  
5 organization, association or federation which is established for the  
6 purpose of sanctioning boxing, professional wrestling, wrestling, kick  
7 boxing and combative sports exhibitions, events, performances and  
8 contests in this State or other states.  
9 (cf: P.L.1988, c.20, s.4).

10

11       **'[6.] 5.'** (New section) No person, club, corporation, or  
12 association, and in the case of a corporation no officer, director,  
13 employee or stockholder thereof, who produces, arranges or stages  
14 any professional wrestling event or exhibition shall hold or conduct  
15 such an event or exhibition in a casino hotel which is licensed pursuant  
16 to or is an applicant for licensure pursuant to the "Casino Control  
17 Act," P.L.1977, c.110 (C.5:12-1 et seq.) unless the person or entity is  
18 licensed as a casino service industry or is an applicant for licensure as  
19 a casino service industry pursuant to the "Casino Control Act,"  
20 P.L.1977, c.110 (C.5:12-1 et seq.) or is registered as a vendor in  
21 accordance with the rules and regulations promulgated by the Casino  
22 Control Commission.

23

24       **'[7.]** (New section) Every person who holds a professional  
25 wrestling event shall, within seven days, exclusive of Saturdays,  
26 Sundays and legal holidays, after the conclusion thereof, pay to the  
27 State Athletic Control Board a tax on the total gross receipts from the  
28 sale of tickets and on the face value of all tickets issued as  
29 complimentary tickets as follows: 3% of the first \$25,000 derived  
30 from those tickets; 4% of the next \$50,000 derived from those tickets;  
31 5% of the next \$125,000 derived from those tickets; and 6% of any  
32 amount derived from those tickets exceeding \$200,000, except that in  
33 no event shall any tax assessed under the provisions of this section  
34 exceed \$100,000 for each event.

35       The total amount of gross receipts from any professional wrestling  
36 event and the total amount of tax due hereunder shall be provided to  
37 the board for review and determination. For this purpose the board  
38 may examine, or cause to be examined, the books and records of any  
39 person and conduct a hearing or direct that a hearing be conducted  
40 pursuant to the "Administrative Procedure Act", P.L.1968, c.410  
41 (C.52:14B-1 et seq.).

42       Should any person being liable for the tax hereby imposed fail to  
43 pay the same, an action in the name of the board may be maintained in  
44 any court of competent jurisdiction, to be prosecuted by the Attorney  
45 General.]'

1       <sup>1</sup>**[8.] 6.**<sup>1</sup> This act shall take effect immediately.

2

3

4

5

6       Elimates the jurisdiction of the State Athletic Control Board over  
7       professional wrestling.

STATEMENT

1  
2  
3 This bill removes professional wrestling from the regulation and  
4 control of the State Athletic Control Board since the primary purpose  
5 of professional wrestling is to provide entertainment rather than a bona  
6 fide athletic contest. It distinguishes professional wrestling from  
7 wrestling, provides that the board shall not regulate or control  
8 professional wrestling or participants in professional wrestling, and  
9 stipulates that a board license shall not be required of any person in  
10 order to conduct or participate in professional wrestling.

11 The bill establishes a tax on the total gross receipts from the sale of  
12 tickets to a professional wrestling event and on the face value of all  
13 tickets issued as complimentary tickets. There shall be paid to the  
14 board: 3% of the first \$25,000 derived from those tickets; 4% of the  
15 next \$50,000 derived from those tickets; 5% of the next \$125,000  
16 derived from those tickets; and 6% of any amount derived from those  
17 tickets exceeding \$200,000. In no event shall any tax assessed under  
18 the provisions of this act exceed \$100,000.

19 As a result of the removal of professional wrestling from the  
20 provisions of P.L.1985, c.83 (C.5:2A-1 et seq.), which established the  
21 State Athletic Control Board and provided for the regulation of  
22 boxing, wrestling and certain other activities, the tax on television  
23 rights associated with professional wrestling is eliminated, and this bill  
24 does not reestablish such a tax.

25 A promoter of professional wrestling is required to be licensed as  
26 a casino service industry if an event is held in a casino hotel. The bill  
27 also prohibits board members and employees from holding an office or  
28 position in any organization which sanctions professional wrestling.

29  
30

31  
32

33 \_\_\_\_\_  
34 Limits the jurisdiction of the State Athletic Control Board over  
professional wrestling.

ASSEMBLY SENIOR ISSUES, TOURISM AND GAMING  
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2213

**STATE OF NEW JERSEY**

DATED: SEPTEMBER 16, 1996

The Assembly Senior Issues, Tourism and Gaming Committee reports favorably Assembly, No. 2213.

This bill removes professional wrestling from the regulation and control of the State Athletic Control Board since the primary purpose of professional wrestling is to provide entertainment rather than a bona fide athletic contest. It distinguishes professional wrestling from wrestling, provides that the board shall not regulate or control professional wrestling or participants in professional wrestling, and stipulates that a board license shall not be required of any person in order to conduct or participate in professional wrestling.

The bill establishes a tax on the total gross receipts from the sale of tickets to a professional wrestling event and on the face value of all tickets issued as complimentary tickets. There shall be paid to the board: 3% of the first \$25,000 derived from those tickets; 4% of the next \$50,000 derived from those tickets; 5% of the next \$125,000 derived from those tickets; and 6% of any amount derived from those tickets exceeding \$200,000. In no event shall any tax assessed under the provisions of this act exceed \$100,000 for each event.

As a result of the removal of professional wrestling from the provisions of P.L.1985, c.83 (C.5:2A-1 et seq.), which established the State Athletic Control Board and provided for the regulation of boxing, wrestling and certain other activities, the tax on television rights associated with professional wrestling is eliminated, and this bill does not reestablish such a tax.

A promoter of professional wrestling is required to be licensed as a casino service industry if an event is held in a casino hotel. The bill also prohibits board members and employees from holding an office or position in any organization which sanctions professional wrestling.



# SENATE STATE GOVERNMENT COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 2213**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: NOVEMBER 18, 1996

The Senate State Government Committee reports favorably and with committee amendments Assembly, No. 2213.

This bill removes professional wrestling from the regulation and control of the State Athletic Control Board because professional wrestling is primarily a form of entertainment rather than a bona fide athletic contest. It distinguishes professional wrestling from wrestling and stipulates that a license issued by the board shall not be required of any person in order to conduct, or participate in, professional wrestling.

As a result of the removal of professional wrestling from the provisions of P.L.1985, c.83 (C.5:2A-1 et seq.), which established the State Athletic Control Board and provided for the regulation of boxing, wrestling and certain other activities, the tax on television rights associated with professional wrestling would be eliminated.

A promoter of professional wrestling is required to be licensed as a casino service industry if an event is held in a casino hotel. The bill also prohibits board members and employees from holding an office or position in any organization which sanctions professional wrestling.

#### COMMITTEE AMENDMENTS

The committee amended the bill to eliminate provisions which would have continued the tax on the total of gross receipts from the sale of tickets to a professional wrestling event and on complimentary tickets and which would have continued the jurisdiction of the State Athletic Control Board over professional wrestling for the purpose of collecting the tax. As a result of the amendments, ticket sales will be subject to the sales tax and the State Athletic Control Board will have no jurisdiction over professional wrestling.

LEGISLATIVE FISCAL ESTIMATE TO  
**ASSEMBLY, No. 2213**  
**STATE OF NEW JERSEY**

DATED: OCTOBER 15, 1996

Assembly Bill No. 2213 of 1996 deregulates the professional wrestling industry by removing it from control of the State Athletic Control Board (SACB) and exempts professional wrestling from a tax imposed on television rights.

The Office of Legislative Services (OLS) estimates that implementing the changes in this bill will create a loss of \$20,000 in State revenues. These losses will result from the removal of licencing and related fees that the SACB imposes to certify professional wrestling participants, promoters, timekeepers, announcers, box office employees and doormen.

It should be noted, however, that the World Wrestling Federation (WWF), the State's largest professional wrestling promoter, testified before the Assembly Senior Issues, Tourism and Gaming Committee that, after this legislation becomes law, they intend to increase the number of televised, professional wrestling events in the State. If the WWF's plans come to fruition, the State may receive up to an additional \$125,000 annually in gross receipts tax revenue from the sale of tickets to these events. The Office of Legislative Services is in no position to evaluate the likelihood of these events occurring, but has calculated the fiscal impact such events could have.

For the last five years, the State has not collected any revenues on the tax imposed on television rights associated with professional wrestling because promoters of professional wrestling events have not sponsored televised, professional events in New Jersey since 1989. Since there have been no televised, professional wrestling events in the State, exempting such events from taxation has no adverse impact on State revenue.

The deregulation of the professional wrestling industry will reduce some regulatory activities of the State Athletic Control Board and reduce their spending demands to support such regulation. However, it is unknown whether the funding required to support SACB regulatory activities over the professional wrestling industry is equal to the \$20,000 certification fees that professional wrestling generates. If the revenue loss exceeds savings from the Board's reduced activities, the SACB may be adversely affected by this bill.

The proposed growth in televised professional wrestling in New Jersey is the most uncertain factor in this estimate. It depends upon statements made by World Wrestling Federation (WWF) officials regarding their intended growth in New Jersey after the passage of this bill. It is not possible to know whether this growth will occur, but it

appears likely that the WWF will be the only professional wrestling promoter operating in New Jersey that is large enough to sponsor televised events. Therefore, any growth that occurs will probably result from this company's efforts.

Televised professional wrestling events generate substantially higher ticket revenues than do non-televised events. There are two types of televised professional wrestling events, pay-per-view events and non-pay-per-view events. New Jersey's last televised, pay-per-view professional wrestling event in 1989 generated \$1.6 million in ticket sales for the WWF who paid roughly \$93,000 in gross receipts taxes. Past televised, non-pay-per-view events, have raised roughly \$325 million in ticket revenue. These events generate roughly \$16,000 in gross receipts.

Under current law, ticket sales to professional wrestling events are taxed on a graduated scale between 3 percent and 6 percent. The first \$25,000 in ticket sales is taxed at 3 percent the next \$50,000 is taxed at 4 percent; the next \$125,000 is taxed at 5 percent; and ticket sales above \$200,000 are taxed at 6 percent. The WWF has stated that with the passage of this bill they intend to sponsor up to three televised events in the State annually. Specifically, they propose one pay-per-view event and two non-pay-per-view events. Based on the historical data, if these events occur, New Jersey may receive an additional \$125,000 in gross receipts tax revenue from ticket sales.

The legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.

# LEGISLATIVE FISCAL ESTIMATE TO

[First Reprint]  
ASSEMBLY, No. 2213

## STATE OF NEW JERSEY

DATED: DECEMBER 3, 1996

Assembly Bill No. 2213 (1R) of 1996 deregulates the professional wrestling industry by removing it from control of the State Athletic Control Board (SACB) and exempts professional wrestling from a tax imposed on television rights. This bill also eliminates a gross receipts tax on tickets for professional wrestling. Instead, professional wrestling tickets will be taxed under the sales and use tax.

**Estimate:**

The Office of Legislative Services (OLS) estimates that, as a result of this bill, State revenues will range between a net *loss* of \$7,000 and a net *increase* of \$125,000 annually. This estimate is based on four distinct factors: the repeal of the television rights tax; the shift from a gross receipts ticket tax to the sales tax; a proposed increase in televised, professional wrestling in New Jersey; and the effect of this bill on the State Athletic Control Board. The large disparity of this estimate is attributed to the uncertain level of growth in professional wrestling that may occur after the passage of this legislation.

**Factor #1:**

For the last five years, the State has not collected any revenues on the tax imposed on television rights associated with professional wrestling because promoters of professional wrestling events have not sponsored televised, professional events in New Jersey since 1989. Since there have been no televised, professional wrestling events in the State for five years, exempting such events from taxation has no adverse impact on State revenue.

**Factor #2:**

Professional wrestling promoters sponsored 44 live, non-televised professional wrestling events in New Jersey in 1995, generating \$22,324 in gross receipts tax revenue from ticket sales. Under current law, ticket sales to professional wrestling events are taxed on a graduated scale between 3 percent and 6 percent. The first \$25,000 in ticket sales is taxed at 3 percent; the next \$50,000 is taxed at 4 percent; the next \$125,000 is taxed at 5 percent; and ticket sales above \$200,000 are taxed at 6 percent. In 1995 only three professional wrestling events sold enough tickets to be taxed above the 3 percent rate.

Under this bill, tickets to all future live events will be taxed under the State sales tax at a rate of 6 percent. If New Jersey's 1995 professional wrestling event tickets were taxed at this rate, State revenues would have been \$35,341, or \$13,017 higher than the

revenues actually collected under the gross receipts tax on tickets. Therefore, rounding down, the OLS estimates that this factor will generate a minimum of an additional \$13,000 in sales taxes.

**Factor #3:**

The proposed growth in televised professional wrestling in New Jersey is the most uncertain factor in this estimate. It depends upon statements made by the World Wrestling Federation (WWF) officials regarding their intended activity in New Jersey after the passage of this bill. (The WWF is the largest professional wrestling promoter in New Jersey.) Televised professional wrestling events generate substantially higher ticket revenues than do non-televised events. New Jersey's last televised, professional wrestling event in 1989 generated \$1.6 million in ticket sales for the WWF who paid roughly \$93,000 in gross receipts taxes. In testimony before the Assembly Senior Issues, Tourism and Gaming Committee on September 16, 1996, the WWF indicated that it intends to sponsor up to three televised events in the State annually, in addition to the live events it already sponsors. These new events would be expected to generate roughly \$2.2 million in ticket receipts for the WWF. At a 6 percent sales tax rate, the State would collect \$132,000. The OLS cannot determine whether the televised wrestling events will, in fact, occur.

**Factor 4:**

Although this bill will probably be a net revenue raiser, it will have the effect of reducing appropriations to the State Athletic Control Board (SACB) by roughly \$40,000. Under current budget and statutory language, the SACB is funded from revenues collected under the gross receipts ticket tax and other various fees it charges to regulate the professional wrestling and combative sports industries. By replacing the gross receipts ticket tax with the State sales tax, the SACB will lose revenues because sales tax revenue is deposited in the General Fund rather than the "off-budget" accounts that support the SACB. In fiscal year 1996, the gross receipts ticket tax from professional wrestling raised roughly \$20,000.

The State Athletic Control Board receives an additional \$20,000 per year in certification fees from licensing wrestlers, promoters, timekeepers, announcers, box office employees and doorpersons. By deregulating the professional wrestling industry, these fees would no longer be paid to the SACB. In fact, the loss of fees will not be made up by other revenue sources and will be a net loss to the State.

The deregulation of the professional wrestling industry will reduce some regulatory activities of the SACB and reduce their spending demands to support such regulation. However, it is unknown whether the funding required to support SACB regulatory activities over the professional wrestling industry is equal to the revenue that professional wrestling generates for the SACB. If the revenue loss exceeds savings from the Board's reduced activities, the SACB may be adversely affected by this bill.

**Conclusion:**

If all effects of this bill occur, State revenues could grow by \$125,000. This assumes that the growth in the sales tax from the new professional wrestling events and the switch from the gross receipts ticket tax (\$145,000) is offset by the elimination of SACB certification fees (\$20,000). However, if the WWF does not sponsor any new televised, professional wrestling events in New Jersey, the increased taxes imposed on professional wrestling taxes (\$13,000) will be offset by the loss of certification fees resulting in a net \$7,000 loss.

The legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.



**OFFICE OF THE GOVERNOR  
NEWS RELEASE**

**CN-004**

**CONTACT: Pete McDonough  
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**TRENTON, NJ 08625**

**RELEASE: Monday  
March 17, 1997**

Gov. Christie Whitman today signed legislation that will pave the way for the return of major televised professional wrestling events to the state of New Jersey. The Governor was joined by the bill's sponsors, Assembly Majority Leader Paul DiGaetano and Assemblyman Anthony Impreveduto, representatives of the New Jersey Sports and Exposition Authority and the World Wrestling Federation (WWF) who announced the schedule for two upcoming WWF events.

"By signing this legislation today we are recognizing that professional wrestling is entertainment, not a sport. As important, by enacting this legislation, televised professional wrestling events will no longer be subject to the \$100,000 media tax that has diverted them to venues in New York, Connecticut and Pennsylvania," Gov. Whitman said.

"The effect of the media tax on professional wrestling has been to chase major events out of New Jersey and to generate no revenue whatsoever. By eliminating this tax we will bring these productions back into New Jersey, creating jobs and generating revenues that are currently enjoyed by our neighboring states," the governor said.

"The World Wrestling Federation's announcement that they will be simulcasting two major productions within six months of repealing this tax is good news for New Jersey's wrestling fans, for the workers in Atlantic City and the Meadowlands, and for the state as a whole," Whitman said.

"The WWF has been anxious to bring our programs into New Jersey," said Linda McMahon, president and co-chief executive officer of the WWF. "Thanks to the leadership of Governor Whitman and Majority Leader DiGaetano premiere World Wrestling Federation television and pay-per-view broadcasts will once again be available to the residents of the Garden State."

"By classifying professional wrestling as entertainment, we are not only freeing the State Athletic Control Board from regulating pure entertainment activities, we're making it possible for New Jerseyans to enjoy the finest in professional wrestling right here in New Jersey," said Assembly Majority Leader DiGaetano. "I was told that as soon as the media tax was eliminated, professional wrestling productions would rush back to New Jersey."

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“Today’s announcement by the WWF, speaks for itself,” DiGaetano said.

Prior to the enactment of A-2213, professional wrestling was regulated by the State Athletic Control Board (SACB). The SACB regulates combative athletic sports such as boxing and the martial arts. Under the provisions of the Media Tax Act of 1989, televised or simulcast activities that are regulated by the SACB are taxable. There have been no major professional wrestling events televised from New Jersey since 1990.