

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6674**  
**BILL NUMBER: HB 1073**

**NOTE PREPARED:** Jan 21, 2025  
**BILL AMENDED:** Jan 21, 2025

**SUBJECT:** Boxing and Martial Arts.

**FIRST AUTHOR:** Rep. Haggard  
**FIRST SPONSOR:**

**BILL STATUS:** CR Adopted - 1<sup>st</sup> House

**FUNDS AFFECTED:** X GENERAL  
X DEDICATED  
FEDERAL

**IMPACT:** State

**Summary of Legislation:** (Amended) The bill provides that the Indiana Gaming Commission shall (instead of may) adopt rules to regulate the conduct of mixed martial arts, martial arts (including bare-knuckle fighting), professional wrestling, boxing, and sparring. It incorporates by reference the most recent version of any of the unified rules adopted by the Association of Boxing Commissions and Combative Sports. It provides that the unified rules apply only to the regulation of certain conduct.

**Effective Date:** July 1, 2025.

**Explanation of State Expenditures:** (Revised) *Indiana Gaming Commission (IGC):* The bill adds bare-knuckle fighting in the list of martial arts to be regulated by the IGC. The IGC is responsible for ensuring the safety of participants, fairness, and integrity of unarmed combat matches or exhibitions in Indiana. It also defines unified rules as the most recent version of any of the unified rules adopted by the Association of Boxing Commissions and Combative Sports. It provides guidelines related to application of rules by the IGC. An amount necessary to conduct these duties is continually appropriated from the Athletic Fund to the IGC.

**Explanation of State Revenues:** (Revised) *Summary* - Requiring the IGC to regulate bare-knuckle fighting could increase fees and tax revenues related to bare-knuckle fighting events into the IGC's Athletic Fund and the state General Fund. The amount of additional revenue that could be generated from regulating bare-knuckle fighting as a martial art is indeterminable but likely to be minimal.

(Revised) *License Fees:* Requiring the IGC to regulate bare-knuckle fighting would generate additional license fee and any other fees imposed by the commission to cover the administrative cost. The license fee and the renewal fee may not be less than \$5, paid at the time of the application for the license or renewal. In FY 2024, the license fee generated \$38,392 in revenues deposited in the Athletic Fund. If the balance in the fund at the end of a particular fiscal year exceeds \$100,000, the amount that exceeds \$100,000 reverts to the State General Fund.

*Gross Receipts Tax:* The organizer of an event also pays 5% of the price from the sale of each admission

ticket to the match or exhibition as the gross receipts tax. The tax is deposited in the Athletic Fund. In FY 2024, the gross receipts tax generated \$43,010 in revenues deposited in the Athletic Fund.

*Closed Circuit Tax:* Promoters holding or showing any bare-knuckle fighting match or exhibition for viewing in Indiana on a closed circuit telecast, pay per view telecast, or subscription television are required to pay a tax of 3% of the gross receipts from the viewing of the match or exhibition. However, the tax may not exceed \$50,000 for each event. Money derived from the tax is deposited in the state General Fund. In FY 2024, the tax generated about \$2,100. The provision in the bill could increase the revenue by an indeterminable but minimal amount.

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Indiana Gaming Commission.

**Local Agencies Affected:**

**Information Sources:** Legislative Services Agency. *Indiana Handbook of Taxes, Revenues, and Appropriations, 2025*, <https://iga.in.gov/publications/handbook/Handbook2024.pdf>

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