

**STATUTES AT LARGE**  
**General and Permanent Laws--2015**  
**SECTION 109 - R44-DEPARTMENT OF REVENUE**

**109.7.** (DOR: Admissions Tax Exemption) Any amount that an accredited college or university requires a season ticket holder to pay to a nonprofit athletic booster organization that is exempt from federal income taxation in order to receive the right to purchase athletic event tickets is exempt from admissions tax.