



STATE OF KANSAS

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ATTORNEY GENERAL OPINION NO. 87- 116

The Honorable Edwin Bideau III
State Representative, Fifth District
14 South Rutter
Chanute, Kansas 66720-1442

Re: State Boards, Commissions and Authorities--
Athletic Commission; All-Sports Hall of Fame--
Surcharge on Tickets for Certain Intercollegiate
Athletic Events

Synopsis K.S.A. 1986 Supp. 74-2915, as amended, imposes a
surcharge on each ticket sold for admission to
intercollegiate athletic events. Where a local
program admits senior citizens to these events
without charge and without the sale of a ticket,
the senior citizens are exempted from paying the
surcharge. Cited herein: K.S.A. 1986 Supp.
74-2915, as amended by L. 1987, ch. 294, §2.

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Dear Representative Bideau:

As Representative of the Fifth District you seek further
clarification of K.S.A. 1986 Supp. 74-2915 (see Attorney
General Opinion No. 87-90) concerning a surcharge on tickets
for athletic events. Specifically you inquire whether the
surcharge in question applies to your local program which
admits senior citizens to college sporting events without
charge. You indicate that no ticket is sold or required in
order for a senior citizen to attend a sporting event.

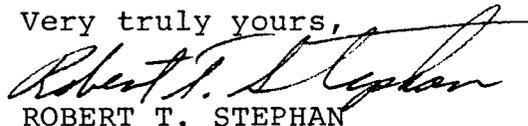
K.S.A. 1986 Supp. 74-2915, as amended by L. 1987, ch. 294, §2 provides in part:

"Except as otherwise provided by this section, in addition to any other excise tax imposed by law, there is hereby imposed for the purpose of providing funds for the all-sports hall of fame a surcharge of \$.25 added to the sale price of each ticket which is sold during the period beginning July 1, 1987, and ending June 30, 1988, for each intercollegiate athletic event or contest which is sponsored by an institution of higher education." (Emphasis added.)

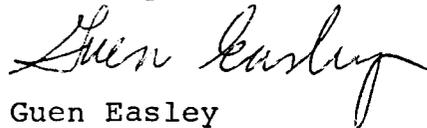
Thus under the provisions of this statute, the excise tax is imposed on each ticket sold. In determining whether a statute is open to construction or in construing a statute, ordinary words are given their ordinary meaning and courts cannot ignore the clear intent of the statute appearing from plain and unambiguous language. State v. Haug, 237 Kan. 390 (1985); Capital Elec. Line Builders, Inc. v. Lennen, 232 Kan. 379, modified, reh. denied, 232 Kan. 652 (1982).

Accordingly, and in conclusion, it is our opinion that because your local program does not involve the sale of a ticket, that the senior citizen's admission to athletic events is exempt from the surcharge imposed by K.S.A. 1986 Supp. 74-2915, as amended.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Guen Easley
Assistant Attorney General

RTS:JLM:GE:jm