

censes", sub-title "Boxing, Sparring and Wrestling", to follow immediately after Section 114 thereof, providing a license fee for the showing of closed circuit telecasts or subscription television of boxing, sparring or wrestling matches.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 114A be and it is hereby added to Article 56 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Licenses", sub-title "Boxing, Sparring and Wrestling", to follow immediately after Section 114 thereof, to read as follows:

114A. *Every person, club, corporation or association holding or showing any boxing, sparring or wrestling matches on a closed circuit telecast or subscription television viewed within this State, whether originating within this State or another State, shall furnish the Commission a written report, under oath, stating the exact number of tickets sold for such showing and the amount of gross proceeds thereof, and such other matters as the Commission may prescribe, and shall, within twenty-four (24) hours after the showing of said contest, pay to the said Commission a license fee of ten per centum (10%) of its total gross receipts from the sale of tickets for the showing of said boxing, sparring or wrestling match.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved April 24, 1961.

CHAPTER 385

(Senate Bill 324)

AN ACT to add a new Section 403 (e) to Article 81 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Revenue and Taxes", sub-title "Admissions and Amusement Tax", to follow immediately after Section 403 (d) thereof, authorizing the several political subdivisions in this State to have the authority to classify different types of activities under the laws concerning admissions and amusement taxes, and to provide that the rate of tax levied need not be the same for each type of activity.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 403 (e) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Revenue and Taxes", sub-title "Admissions and Amusement Tax", to follow immediately after Section 403 (d) thereof, and to read as follows:

403.

(e). The County Commissioners and County Council of every county in this State, THE GOVERNING BODY OF ANY INCOR-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.