(2) Upon gross receipts derived from the amounts charged for bowling alleys or lanes;

(3) Upon gross receipts derived from amounts charged for admission to live boxing or wrestling matches.

SECTION 3. BE IT FURTHER ENACTED:

(a) That on or before the 10th day of each month after the effective date of this act, every person, firm, or corporation subject to the taxes imposed by this enactment shall make a return to the Comptroller of the State of Maryland who may permit or require such returns to be made for other periods and upon such other dates as may be specified by regulations.

(b) The form of returns required to be filed by this enactment shall be prescribed by the Comptroller and shall contain such information as may be deemed necessary for the proper administration of the tax.

(c) Payment of tax at the time of filing a return. Every person, firm, or corporation shall pay to the Comptroller the full amount of taxes imposed by this enactment at the time of the filing of the return required by this enactment.

SECTION 4. AND BE IT FURTHER ENACTED that any person, firm or corporation subject to the taxes imposed by this enactment failing to make a return or to pay the taxes within the time prescribed by law or by regulation of the comptroller shall be liable for penalty of ten percent (10%) of the amount of taxes due. All taxes due and unpaid on the date of payment shall bear interest at the rate of one-half (1/2) of one percent (1%) per month or fraction thereof until the date of payment. For good cause shown, the Comptroller may waive the imposition of the penalty and interest provided for in this section. Unless waived by the Comptroller, the amount of the penalty and interest shall be collected and distributed as part of the taxes themselves.

SECTION 5. AND BE IT FURTHER ENACTED:

(a) INTENTION OF TAXPAYER TO REMOVE OR CONCEAL HIMSELF OR PROPERTY.