

CHAPTER 725

(House Bill 1282)

AN ACT concerning

Boxing, Sparring and Wrestling Tax - Refunds

FOR the purpose of providing for the payment of certain refunds relative to the boxing, sparring and wrestling tax in a certain manner.

BY adding to

Article 56 - Licenses
Section 114B
Annotated Code of Maryland
(1983 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 56 - Licenses

114B.

IF A CLAIM IS ALLOWED UNDER ARTICLE 81, §§ 215 AND 216 OF ~~THIS--ARTICLE~~ THE CODE FOR A REFUND OF THE TAX OR ANY FEE OR CHARGE PAID UNDER THIS SUBTITLE:

(1) THE COMMISSION SHALL CERTIFY THE AMOUNT TO THE COMPTROLLER; AND

(2) THE COMPTROLLER SHALL PAY THE REFUND FROM THE GENERAL FUND OF THE STATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.
