

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) BOXING OR WRESTLING CONTEST.

"BOXING OR WRESTLING CONTEST" MEANS A BOXING, SPARRING, OR WRESTLING CONTEST, EVENT, EXHIBITION, OR MATCH.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "a boxing, sparring, or wrestling contest, event, exhibition, or match".

(C) BROADCAST RIGHT.

"BROADCAST RIGHT" MEANS A RIGHT TO BROADCAST BY RADIO, TELEVISION, MOTION PICTURE, OR OTHER ELECTRONIC MEANS.

REVISOR'S NOTE: This subsection is new language added to avoid the repetition of phrases such as the "right to broadcast by radio, television, or motion picture".

(D) COMMISSION.

"COMMISSION" MEANS THE STATE ATHLETIC COMMISSION.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the full title of the Commission.

(E) TELECAST.

"TELECAST" MEANS:

- (1) A CLOSED CIRCUIT TELECAST; OR
- (2) A SUBSCRIPTION TELEVISION BROADCAST.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "closed circuit telecast or subscription television broadcast".

6-102. IMPOSITION OF TAX.

EXCEPT AS PROVIDED IN § 6-103 OF THIS SUBTITLE, A TAX IS IMPOSED ON GROSS RECEIPTS DERIVED FROM:

- (1) A CHARGE FOR ADMISSION TO A BOXING OR WRESTLING CONTEST IN THE STATE;
- (2) A CHARGE, BY TICKET OR PER EVENT OR OCCASION BASIS, TO VIEW A TELECAST OF A BOXING OR WRESTLING CONTEST IN THE STATE REGARDLESS OF THE ORIGIN OF THE TELECAST; AND
- (3) A CHARGE FOR THE SALE OF A BROADCAST RIGHT TO A BOXING OR WRESTLING CONTEST IN THE STATE.