REVISOR'S NOTE: This section is new language derived without substantive change from the first sentences of former Art. 56, §§ 114 and 114A, as those sentences related to the imposition of a "license fee" and to the imposition of "a tax", respectively.

It is revised to substitute the word "tax" for the reference in former Art. 56, § 114 to a "license fee", to clarify that the amount charged is a tax.

The introductory clause of this section, "[e]xcept as provided in § 6-103 of this subtitle", is added for clarity.

In the introductory language of this section, the reference to "gross receipts" is added to clarify that all receipts from the charges are taxed.

In items (1) and (2) of this section, the word "charge" is substituted for the former references to "tickets of admission", "tickets", or an "additional fee", for clarity.

Defined terms: "Boxing or wrestling contest" § 6-101
"Broadcast right" § 6-101 "Telecast" § 6-101

6-103. EXEMPTIONS.

THE BOXING AND WRESTLING TAX DOES NOT APPLY TO:

(1) AN INTERCOLLEGIATE, INTERSCHOLASTIC, OR INTRAMURAL BOXING CONTEST HELD ON THE CAMPUS OR UNDER THE AUSPICES OF A COLLEGE, HIGH SCHOOL, OR UNIVERSITY IN THE STATE; OR

(2) AN AMATEUR BOXING OR WRESTLING CONTEST HELD UNDER THE AUSPICES OF THE UNITED STATES OF AMERICA AMATEUR BOXING FEDERATION OR THE YOUNG MEN'S CHRISTIAN ASSOCIATION.

REVISOR'S NOTE: Item (1) of this section is new language that repeats the provisions of present Art. 56, § 127 that relate to the boxing and wrestling tax.

Item (2) of this section is new language derived without substantive change from the first sentence of former Art. 56, § 114, as that sentence related to tax exemptions for the AABF and the YMCA.

In the introductory language of this section, the defined term "boxing and wrestling tax" is substituted for the former references to payment of a "license fee" and payment of a "license or a license fee" to Prince George's County to clarify that the amount charged is a tax and not a license fee. As to