

(II) IN ALLEGANY COUNTY, A POST OF THE VETERANS
OF FOREIGN WARS OR THE AMERICAN LEGION.

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 amount of boxing and wrestling tax due.

In the introductory language of this section, the reference to the boxing and wrestling tax "rate" is added for clarity and conformity to terminology used throughout this article.

Also in the introductory language of this section, the defined term "boxing and wrestling tax" is substituted for the references, in former Art. 56, § 114, to a "license fee" and "fee", to clarify that the amount charged is a tax and not a license fee and to conform to the language in former Art. 56, § 114A.

In item (3) of this section, the former express authority for the entities paying the 5% rate to hold contests is deleted as surplusage.

Also in item (3) of this section, the limitation "in Allegany County" is placed to modify only those organizations in item (3)(ii) of this section, for clarity.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that since the State Athletic Commission always employs at least 5 employees to administer and direct a contest, the minimum tax under item (2)(ii)1. of this section may be obsolete.

Additionally the Tax - General Article Review Committee notes, for consideration of the General Assembly, that because of the increased responsibilities and expenses of the State Athletic Commission since 1920 when the \$200 minimum tax under item (2)(ii)2. of this section was enacted, the minimum tax is inadequate to offset expenses. The minimum expense to the Commission is \$2,100 for supervisors, physicians, drug testing, referees, inspectors and other expenses required for a boxing or wrestling contest. The General Assembly may wish to consider increasing the minimum tax.

Defined terms: "Boxing or wrestling contest" § 6-101
"Boxing and wrestling tax" § 1-101
"Broadcast right" § 6-101 "Commission" § 6-101
"Person" § 1-101 "Telecast" § 6-101