SUBTITLE 2. RETURNS.

6-201. REQUIRED.

(A) IN GENERAL.

A PERSON SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMMISSION THE BOXING AND WRESTLING TAX RETURN THAT THE COMMISSION REQUIRES WITHIN 72 HOURS AFTER A BOXING OR WRESTLING CONTEST FROM WHICH THE PERSON DERIVED GROSS RECEIPTS SUBJECT TO THE BOXING AND WRESTLING TAX.

(B) INFORMATION ON RECEIPTS.

A RETURN SHALL STATE:

(1) THE GROSS RECEIPTS OF THE BOXING OR WRESTLING CONTEST;

(2) THE NUMBER OF:

(I) TICKETS SOLD; AND

(II) PERSONS PAYING A CHARGE; AND

(3) ANY OTHER INFORMATION THE COMMISSION REQUIRES.

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 filing reports and report information.

Subsection (a) of this section is revised to state expressly that which only was implied in the former law -- i.e., the time by which persons broadcasting a contest must file returns is based on the requirement that those persons pay the tax within 72 hours after the broadcast.

In subsections (a) and (b) of this section, the words "boxing and wrestling tax return" and "return", respectively, are substituted for the former word "report", for clarity and consistency with the terminology used throughout this article.

In subsection (a) of this section, the words "that the Commission requires" are added for clarity.

Also in subsection (a) of this section, the reference to a person "[deriving] gross receipts subject to the boxing and wrestling tax" is substituted for the former references to one who "may hold or exercise any of the privileges conferred by this subtitle" and to a person "holding, transmitting, or showing any boxing, sparring or wrestling matches", for clarity.