Also in subsection (a) of this section, the requirement to "complete" a return is substituted for the former requirement that it be made "in writing", for clarity.

Also in subsection (a) of this section, the former references to a "club, corporation or association" are deleted as included in the defined term "person", for clarity.

Also in subsection (a) of this section, the former reference to a "determination" and a "showing" of a contest are deleted as surplusage.

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

SUBTITLE 3. TAX PAYMENT.

6-301. REQUIRED.

A PERSON WHO HAS GROSS RECEIPTS SUBJECT TO THE BOXING AND WRESTLING TAX SHALL PAY THE TAX ON THOSE GROSS RECEIPTS WITH THE RETURN THAT COVERS THOSE RECEIPTS.

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 time of tax payment.

The phrase "on those gross receipts" is added for clarity.

The reference to a person who "has 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.

The requirement to pay the tax "with the return that covers those receipts" is substituted for the former references to payment "within 72 hours after the showing of said contest" and "within the said time", for clarity and brevity.

The former references to a "club, corporation or association" are deleted as included in the defined term "person".

The former references to a "determination" and "showing" of the contest are deleted as surplusage.