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

SUBTITLE 4. ADMINISTRATION.

6-401. IN GENERAL.

THE COMMISSION SHALL ADMINISTER THE BOXING AND WRESTLING TAX LAWS.

REVISOR'S NOTE: This section is new language added to clarify that the Commission administers the boxing and wrestling tax laws.

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

6-402. BOXING AND WRESTLING TAX REVENUE DISTRIBUTION.

THE COMMISSION SHALL PAY THE BOXING AND WRESTLING TAX REVENUE, INTEREST, AND PENALTIES INTO THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 56, § 114.

The specific reference to "tax revenue, interest, and penalties" is substituted for the general reference to "[a]ll moneys collected under this subtitle", for clarity.

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

6-403. CERTIFICATIONS FOR PAYMENT OF REFUNDS.

IF A BOXING AND WRESTLING TAX CLAIM FOR REFUND UNDER § 13-901 OF THIS ARTICLE IS ALLOWED, THE COMMISSION SHALL CERTIFY THE AMOUNT TO THE COMPTROLLER FOR PAYMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 114B (1).

Defined terms: "Boxing and wrestling tax" § 1-101
"Commission" § 6-101 "Comptroller" § 1-101

SUBTITLE 5. MISCELLANEOUS PROVISIONS.

6-501. TERMINATION OF TITLE.