

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 6-104

Annotated Code of Maryland

(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

6-104.

The boxing and wrestling tax rate is:

(1) for charges to view a telecast of a boxing or
wrestling contest, 10% of the gross receipts;

(2) except as provided in item (3) of this section,
for charges for admission to a boxing or wrestling contest or for
the sale of broadcast rights to a boxing or wrestling contest,
the greater of:

(i) 10% of the gross receipts; or

(ii) [1. \$100 if the Commission employs fewer
than 5 individuals for the contest; or

2.] \$200 [if the Commission employs 5 or
more individuals for the contest]; and

(3) for charges for admission to a boxing or
wrestling contest or for the sale of broadcast rights to a boxing
or wrestling contest, 5% of the gross receipts if the contest is
conducted by:

(i) the Maryland National Guard; or

(ii) in Allegany County, a post of the Veterans
of Foreign Wars or the American Legion.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall
apply only to boxing or wrestling contests held on or after
January 1, 1989 and to sales of broadcast rights made on or after
January 1, 1989, regardless of when the contest is held.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall
take effect January 1, 1989.