

CHAPTER 619

(Senate Bill 817)

AN ACT concerning

Boxing and Wrestling Tax - Broadcast Rights

FOR the purpose of providing that the boxing and wrestling tax does not apply to the sale of broadcast rights; and generally relating to the boxing and wrestling tax.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 6-101, 6-102, and 6-104
Annotated Code of Maryland
(1988 Volume)

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

Article - Tax - General

6-101.

(a) In this title the following words have the meanings indicated.

(b) "Boxing or wrestling contest" means a boxing, sparring, or wrestling contest, event, exhibition, or match.

[(c) "Broadcast right" means a right to broadcast by radio, television, motion picture, or other electronic means.]

[(d)] (C) "Commission" means the State Athletic Commission.

[(e)] (D) "Telecast" means:

- (1) a closed circuit telecast; or
- (2) a subscription television broadcast.

6-102.

Except as provided in § 6-103 of this subtitle, a tax is imposed on gross receipts derived from: