

(1) a charge for admission to a boxing or wrestling contest in the State; AND

(2) a charge, by ticket or per event or occasion basis, to view a telecast of a boxing or wrestling contest in the State regardless of the origin of the telecast[; and

(3) a charge for the sale of a broadcast right to a boxing or wrestling contest in the State].

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) \$200; 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 take effect July 1, 1989.

Approved May 25, 1989.
