

VETOES

[(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:

(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.