

the applicability of the boxing and wrestling tax to certain events; correcting a technical error concerning the extension of the boxing and wrestling tax under the Maryland Program Evaluation Act; altering the rate of the boxing and wrestling tax under certain circumstances; providing for a delayed effective date for certain portions of this Act; and generally relating to the boxing and wrestling tax.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 6-101, ~~6-104~~, and 6-501

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

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, KICK BOXING, sparring, or wrestling contest, event, exhibition, or match.
- (c) "Commission" means the State Athletic Commission.
- (d) "Telecast" means:
- (1) a closed circuit telecast; ~~or~~
 - (2) a subscription television broadcast; ~~THE TRANSMISSION OF A SIGNAL FROM ONE LOCATION TO ANOTHER; OR~~
 - (3) A PAY-PER-VIEW CABLE OR SATELLITE TELEVISION BROADCAST.

6-501.

Subject to the evaluation and reestablishment provisions of the Maryland Program Evaluation Act, this title and all regulations adopted under this title shall terminate and be of no effect after July 1, [1991] 2001.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

6-104.

- (A) The boxing and wrestling tax rate is:
- (1) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, for charges to view a telecast of a boxing or wrestling contest, 10% of the gross receipts;