

(2) except as provided in item (3) of this section, for charges for admission 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, 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.

(B) FOR CHARGES TO VIEW A TELECAST OF A BOXING OR WRESTLING CONTEST, IF GROSS RECEIPTS SUBJECT TO THE BOXING AND WRESTLING TAX ARE ALSO SUBJECT TO THE SALES AND USE TAX, THE BOXING AND WRESTLING TAX RATE SHALL BE SET SO THE TOTAL TAX RATE DOES NOT EXCEED 10% OF THE GROSS RECEIPTS.

SECTION ~~2.~~ 3. AND BE IT FURTHER ENACTED, That the General Assembly, in correcting a technical error concerning the extension of the provisions of § 6-501 of the Tax - General Article under the Maryland Program Evaluation Act, hereby ratifies, confirms, and validates the authority of the State Athletic Commission to collect the boxing and wrestling tax on and after July 1, ~~2004~~ 1991 and until such time as may be otherwise provided expressly by law.

SECTION ~~3.~~ 4. AND BE IT FURTHER ENACTED, That Sections 1 and 3 of this Act shall take effect October 1, 1993.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 this Act shall take effect July 1, 1994.

Approved April 26, 1993.

CHAPTER 144

(House Bill 236)

AN ACT concerning

Wildlife Management and Protection Fund - Migratory Wild Waterfowl Stamp Revenue

FOR the purpose of repealing a requirement that revenues accruing to the Wildlife Management and Protection Fund from sales of migratory wild waterfowl stamps be expended for certain purposes on a percentage basis; altering certain purposes for which funds from the Fund may be expended; and generally relating to the expenditure of funds from the Wildlife Management and Protection Fund.

BY repealing and reenacting, with amendments,