

- (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.

6-103.

The boxing and wrestling tax does not apply to:

- (1) an intercollegiate, interscholastic, or intramural boxing contest held on the campus or under the auspices of a college, high school, or university in the State; or
- (2) an amateur boxing or wrestling contest held under the auspices of the United States of America Amateur Boxing Federation or the Young Men's Christian Association.

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, 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.

6-201.

(a) A person shall complete, under oath, and file with the Commission the boxing and wrestling tax return that the Commission requires within 72 hours after a boxing or wrestling contest from which the person derived gross receipts subject to the boxing and wrestling tax.

- (b) A return shall state: