

- (1) the gross receipts of the boxing or wrestling contest;
- (2) the number of:
 - (i) tickets sold; and
 - (ii) persons paying a charge; and
- (3) any other information the Commission requires.

6-301.

A person who has gross receipts subject to the boxing and wrestling tax shall pay the tax on those gross receipts with the return that covers those receipts.

6-401.

The Commission shall administer the boxing and wrestling tax laws.

6-402.

The Commission shall pay the boxing and wrestling tax revenue, interest, and penalties into the General Fund of the State.

6-403.

If a boxing and wrestling tax claim for refund under § 13-901 of this article is allowed, the Commission shall certify the amount to the Comptroller for payment.

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.

DRAFTER'S NOTE:

Error: Obsolete reference to a July 1, 1991 termination date in § 6-501 of the Tax - General Article.

Occurred: Ch. 471, Acts of 1990.

SECTION 8. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 48A - Insurance Code

80.

Where required in the form of annual statement required of the insurer, the reserve for outstanding losses under insurance against loss or damage from accident to or injuries suffered by an employee or other person and for which the insured is liable shall be computed as follows: