

(3) THE CORPORATION MAY USE THE NAME MARYLAND SMALL BUSINESS DEVELOPMENT FINANCING AGENCY, MSBDBA, INC. OR ANY CLOSE APPROXIMATION OF THAT NAME.

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

Approved May 26, 1994.

CHAPTER 692

(House Bill 1584)

AN ACT concerning

Boxing and Wrestling Tax

FOR the purpose of transferring the administration of the boxing and wrestling tax from the State Athletic Commission of the Department of Licensing and Regulation to the Office of the Comptroller; directing the Comptroller to administer certain laws; providing for distribution of boxing and wrestling revenue to the General Fund of the State; eliminating a definition; clarifying an exemption from the boxing and wrestling tax; providing for the completion and filing with the Comptroller of a boxing and wrestling tax return; providing for the keeping and preserving of certain records; providing for the assessment of the boxing and wrestling tax when certain records are not kept; authorizing the Comptroller to require a bond as security for the boxing and wrestling tax; subjecting certain acts and omissions regarding the boxing and wrestling tax to the criminal provisions; providing penalties for certain criminal acts; repealing a "sunset" provision; repealing obsolete provisions; and generally relating to the boxing and wrestling tax.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 2-102, 6-101, 6-103, 13-101(c), 13-403, 13-825, 13-826, 13-1001, 13-1003, 13-1005, 13-1008, 13-1023, 13-1024, and 13-1102

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

BY repealing

Article - Tax - General

Section 2-401, 6-201, 6-401, 6-402, 6-403, 6-501, and 13-404

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

BY adding to

Article - Tax - General

Section 2-401, 2-402, 6-201, and 6-202