

Annotated Code of Maryland
(1988 Volume and 1993 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

2-102.

In addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:

- (1) the admissions and amusement tax;
- (2) the alcoholic beverage tax;
- (3) THE BOXING AND WRESTLING TAX;
- [(3)](4) the income tax;
- [(4)](5) the Maryland estate tax;
- [(5)](6) the Maryland generation-skipping transfer tax;
- [(6)](7) the motor carrier tax;
- [(7)](8) the motor fuel tax;
- [(8)](9) the sales and use tax;
- [(9)](10) the savings and loan association franchise tax; and
- [(10)](11) the tobacco tax.

[2-401.

The Comptroller shall pay refunds relating to the boxing and wrestling tax that the State Athletic Commission certifies under § 6-403 of this article from the General Fund of the State.]

2-401.

FROM THE BOXING AND WRESTLING TAX REVENUE, THE COMPTROLLER SHALL DISTRIBUTE EACH QUARTER THE AMOUNT NECESSARY TO ADMINISTER THE BOXING AND WRESTLING TAX LAWS IN THE PREVIOUS QUARTER TO AN ADMINISTRATIVE COST ACCOUNT.

2-402.

AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-401 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING BOXING AND WRESTLING TAX REVENUE TO THE GENERAL FUND OF THE STATE.