

6-101.

(a) In this title the following words have the meanings indicated.

(b) "Boxing or wrestling contest" means a boxing, kick boxing, sparring, or wrestling contest, event, exhibition, or match.

(c) ["Commission" means the State Athletic Commission.

(d)] "Telecast" means:

- (1) a closed circuit telecast;
- (2) a subscription television broadcast; or
- (3) a pay-per-view cable or satellite television broadcast.

6-103.

The boxing and wrestling tax does not apply to:

(1) an intercollegiate, interscholastic, or intramural boxing OR WRESTLING 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.

[6-201.

(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:

- (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.]

6-201.

A PERSON SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER THE BOXING AND WRESTLING TAX RETURN:

(1) ON OR BEFORE THE 10TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE PERSON HAS GROSS RECEIPTS SUBJECT TO THE BOXING AND WRESTLING TAX; AND