

(2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH THE PERSON HAS NO GROSS RECEIPTS SUBJECT TO THE TAX.

6-202.

(A) EACH PERSON WHO HAS GROSS RECEIPTS SUBJECT TO THE BOXING AND WRESTLING TAX SHALL KEEP COMPLETE AND ACCURATE RECORDS IN THE FORM AND WITH THE INFORMATION THAT THE COMPTROLLER REQUIRES BY REGULATION.

(B) THE PERSON WHO IS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION TO KEEP RECORDS SHALL MAKE THE RECORDS AVAILABLE FOR INSPECTION AND EXAMINATION BY THE COMPTROLLER AT ANY TIME DURING BUSINESS HOURS.

(C) THE PERSON SHALL KEEP THE RECORDS REQUIRED UNDER SUBSECTION (A) OF THIS SECTION FOR 4 YEARS, UNLESS THE COMPTROLLER CONSENTS IN WRITING TO AN EARLIER DESTRUCTION OF THE RECORDS OR REQUIRES IN WRITING THAT THE RECORDS BE KEPT LONGER THAN 4 YEARS.

[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, 2001.]

13-101.

(c) (1) "Tax collector" means the person or governmental unit responsible for collecting a tax.

(2) "Tax collector" includes:

(i) the Comptroller;

(ii) the Department, with respect to:

1. the financial institution franchise tax; and

2. the public service company franchise tax; AND