

CHAPTER 760

(House Bill 290)

AN ACT concerning

Boxing, Sparring, and Wrestling Tax

FOR the purpose of imposing a tax on certain boxing, sparring, or wrestling matches for which tickets or additional fees on a per event or per occasion basis are charged to view such matches; clarifying that a tax may not be imposed under certain circumstances; and clarifying that the charge imposed under this section is a tax.

BY repealing and reenacting, with amendments,

Article 56 - Licenses

Section 114A

Annotated Code of Maryland

(1979 Replacement Volume and 1983 Supplement)

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

Article 56 - Licenses

114A.

Every--person,--club,--corporation--or--association--holding, TRANSMITTING,--or--showing--any--boxing,--sparring--or--wrestling matches--on--a--closed-circuit--telecast--or--subscription--television viewed--within--this--State,--whether--originating--within--this--State or--another--state,--AND--FOR--WHICH--TICKETS--ARE--SOLD--OR--AN ADDITIONAL-FEE-IS-CHARGED-ON-A-PER-EVENT-BASIS--shall--furnish--the Commission--a--written--report,--under--oath,--stating--the--exact--number of--tickets--sold--OR--PERSONS--PAYING--THE--ADDITIONAL-FEE--for--such showing--and--the--amount--of--gross--proceeds--thereof,--and--such--other matters--as--the--Commission--may--prescribe,--and--shall,--within--72 hours--after--the--showing--of--said--contest,--pay--to--the--said Commission--a--license--fee--TAX--of--ten--per--centum--(10%)--10 PERCENT--of--its--total--gross--receipts--from--the--sale--of--tickets--OR 10--PERCENT--OF--ITS--TOTAL--GROSS--RECEIPTS--FROM--THE--ADDITIONAL--FEES for--the--showing--of--said--boxing,--sparring--or--wrestling--match. HOWEVER,--THE--TAX--DOES--NOT--APPLY--TO--ANY--MATCH--TRANSMITTED--TO--A PRIVATE--RESIDENCE--FOR--WHICH--NEITHER--TICKETS--ARE--SOLD--TO--VIEW--THE MATCH--NOR--AN--ADDITIONAL-FEE--ON--A--PER-EVENT-BASIS--IS--CHARGED--TO VIEW--A--MATCH.