

admission to such boxing or sparring or wrestling match, contest or exhibition, which license fees shall be paid to said Commission; provided that the Amateur Athletic Union and the Young Men's Christian Association shall be exempted from payment of any license fee in connection with any amateur boxing, sparring or wrestling matches held under the auspices or sanction of either of the said organizations, but shall be subject to all the other provisions of this sub-title, and to such rules and regulations as have been or shall be adopted by the said Commission; and provided further that in Allegany County duly constituted posts of the Veterans of Foreign Wars or of the American Legion and every organization of the Maryland National (or State) Guard may conduct boxing, sparring or wrestling match, contest or exhibition held under the auspices or sanction of any of said posts or organizations, but shall be subject to pay to the said Commission a license fee of five per cent. of its total gross receipts from the sale of tickets of admission to such boxing, sparring or wrestling match, contest or exhibition, and shall also be subject to all the other provisions of this sub-title, and to such reasonable rules and regulations as have been or shall be adopted by the said Commission; and provided, further, that the Athletic Director of the University of Maryland shall, on the written request of any organization of veterans or volunteer firemen or of any civic, fraternal service clubs or organizations located and operating in Prince George's County, give his written permission, on such terms and conditions as he may prescribe, for the conducting of boxing, sparring or wrestling matches, contests and exhibitions in Ritchie Coliseum at College Park, Maryland, and any such organization receiving such permission shall not be subject to the payment of said license or of a license fee to said County, nor shall a permit from the County Commissioners of said county be required, but shall be subject to all the other provisions of this sub-title and to such reasonable rules and regulations as have been or shall be adopted by said Commission. And said Commission shall on the first day of December in each and every year pay said fees, after deducting therefrom the expenses of the Commission, including the salaries of its members and secretary and such other expenses as may be payable out of said fees, to the Treasurer of the State.

An. Code, 1924, sec. 143. 1920, ch. 710, sec. 116G.

118. Whenever any such club, corporation or association shall fail to make a report of any contest at the time prescribed by this sub-title or whenever such report is unsatisfactory to the commission, it may examine, or cause to be examined, the books and records of such club, corporation or association, and subpoena and examine under oath its officers and other persons as witnesses for the purpose of determining the total amount of its gross receipts for any contest and the amount of tax due pursuant to the provisions of this sub-title, which tax it may upon the result of such examination fix and determine. In case of the default in the payment of any tax so ascertained to be due, together with the expenses incurred in making such examination, for a period of twenty days after notice to such delinquent person, club, corporation or association of the amount at which the same may be fixed by the commission, such delinquent shall *ipso facto* forfeit his, its or their license and shall be thereby disqualified from receiving any new license or any renewal of license; and it shall in addition forfeit to the State of Maryland the sum of five hundred dollars (\$500)