

licenses, see Art. 56, §§ 109 through 126, as amended and renumbered by Ch. ____, Acts of 1988, which also enacted this article.

In item (1) of this section, the reference to an "intramural" contest is added for clarity.

In item (2) of this section, the reference to the "United States of America Amateur Boxing Federation" is substituted for the former inaccurate reference to the "Amateur Athletic Union", for clarity.

The first sentence of former Art. 56, § 114, as it related to an organization that sponsored a boxing and wrestling contest at Ritchie Coliseum at the University of Maryland under the authority of the University of Maryland Athletic Director, is deleted as obsolete. The Ritchie Coliseum is no longer used as an athletic facility.

The second sentence of former Art. 56, § 114A, which made the tax inapplicable to "any match shown or transmitted for which neither tickets are sold nor an additional fee on a per event or per occasion basis is charged", is deleted as surplusage.

Defined terms: "Boxing or wrestling contest" § 6-101
"Boxing and wrestling tax" § 1-101

6-104. TAX RATES.

THE BOXING AND WRESTLING TAX RATE IS:

(1) FOR CHARGES TO VIEW A TELECAST OF A BOXING OR WRESTLING CONTEST, 10% OF THE GROSS RECEIPTS;

(2) EXCEPT AS PROVIDED IN ITEM (3) OF THIS SECTION, FOR CHARGES FOR ADMISSION TO A BOXING OR WRESTLING CONTEST OR FOR THE SALE OF BROADCAST RIGHTS TO A BOXING OR WRESTLING CONTEST, THE GREATER OF:

(I) 10% OF THE GROSS RECEIPTS; OR

(II) 1. \$100 IF THE COMMISSION EMPLOYS FEWER THAN 5 INDIVIDUALS FOR THE CONTEST; OR

2. \$200 IF THE COMMISSION EMPLOYS 5 OR MORE INDIVIDUALS FOR THE CONTEST; AND

(3) FOR CHARGES FOR ADMISSION TO A BOXING OR WRESTLING CONTEST OR FOR THE SALE OF BROADCAST RIGHTS TO A BOXING OR WRESTLING CONTEST, 5% OF THE GROSS RECEIPTS IF THE CONTEST IS CONDUCTED BY:

(I) THE MARYLAND NATIONAL GUARD; OR