

## Article - Tax - General

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§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

(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.

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