

# MAINE STATE LEGISLATURE

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May 7, 1965

George Russo, Chairman

Maine State Boxing Commission

Richard J. Dubord, Attorney General

Attorney General

You have requested my opinion as to the gross receipts tax imposed on receipts from boxing contests under Revised Statutes, Title 8, § 111.

It is my opinion that the tax imposed by this section is applicable only to receipts obtained by the promoters from admissions to the boxing contest and to receipts from admissions to closed circuit television exhibitions within the State. It should not be applied to any receipts originating from the sale of television rights or closed circuit television broadcasts outside the geographical limits of the State of Maine.

RJD:H

Richard J. Dubord  
Attorney General