

Opinion No. 518.

Licenses—Taxation—Wrestling Exhibitions.

HELD: Chapter 103, Laws of 1927, does not apply to wrestling exhibitions so as to require the promoters to take out a license and to pay a 5% tax upon receipts.

April 24, 1934.

We acknowledge receipt of yours of the 21st which is as follows:

"We would thank you for your early opinion, as to whether or not the provisions of Chapter 103 of the Laws of 1927, applies to wrestling exhibitions such as are now being held in some of the larger cities of Montana.

"Do these exhibitions come under the license provision of the Act, and are the gross receipts subject to the 5% tax as specified in the law?"

Said Chapter 103 is a revision of the State Athletic Commission Act, originally enacted as Chapter 190, Laws of 1919.

The Act deals exclusively with boxing exhibitions, except that in Section 3 incidental reference is made to wrestling. We do not think such reference sufficient to justify the conclusion that the legislature intended to have the provisions of the Act apply to wrestling to the same extent that it plainly applies to boxing. We are, therefore, of the opinion that the Act does not require those promoting wrestling exhibitions to obtain a license nor make their receipts subject to the 5% tax.