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Under Section 711, Sub-section (A) of the Revenue Act of 1926, as amended by the Revenue Acts of 1928 and 1932, it is provided that "a tax of one cent (.01) for each ten cents (.10) or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription, is to be paid by the person paying for such admission * * * ." This Section is in reference to taxes upon tickets of admission to theatres, operas, and other places of amusement, and includes football games. Under this Section it will be necessary to add 10% of the admission price to the cost of the tickets to be sold for the proposed North-South All Star Football Game.

It is provided by Regulations No. 43, Article 24, as follows:

"The fact that the authority charging admissions, or receiving the proceeds thereof, is the United States or an agency thereof, or a State or territory, or political sub-division thereof, such as a county, city, town, or other municipality, does not make such admissions exempt. The Act specifically provides that the taxes on admission shall be paid by the person paying for admission. It is not, therefore, a tax on the person or authority selling the admissions, or receiving the proceeds thereof."

Attention might be called to Article 29 of Regulations No. 43. This provision requires that the price at which the ticket is sold must be conspicuously printed, stamped, or written on that part of the ticket which is to be taken up by the management of the place for which the ticket is valid for admission. This Section also states that:

"For administrative purposes it is necessary to show not only the selling price, but also:

- (a) regular or established price;
- (b) the tax; and
- (c) the total of the price and tax.

The regular or established price, the tax based thereon, and the total, shall appear on the face * * * of the portion of the ticket which is to be taken up by the management, in the following or equivalent form:

Established price	_____	_____
Tax paid	_____	_____
Total	_____	_____

The tickets must be serially numbered, and there must be a separate and distinct series for each established price.