

FILE NO. 74592

June 18, 1942

Mr. Howard C. Beck, Jr.
City Auditor
City Hall

Dear Mr. Beck:

Your letter of June 8, 1942, addressed to Mr. F. Murray Benson, City Solicitor, in which you request an opinion as to whether the City of Baltimore should continue to pay the tax on admission charges to Baltimore Public Swimming Pools, Golf Courses, showers, locker rentals, etc., has been referred to me for attention.

The City of Baltimore has been paying this tax pursuant to the provisions of Section 74 of Article 56 of the Annotated Code of Maryland (1939 Ed.). The Attorney General in an opinion dated August 28, 1940, Volume 25, page 637, held that admissions collected at municipal swimming pools are subject to the tax. The City Solicitor has also ruled to the same effect. See Opinion of Charles C. G. Evans, City Solicitor, dated December 12, 1940, Volume 40, page 28.

The Legislature, by Chapter 823 of the Acts of 1941 repealed Section 74 of Article 56 of the Annotated Code of Maryland (1939 Ed.) and enacted in lieu thereof five new sections to be known as Sections 74, 74A, 74B, 74C and 74D. Section 74, as amended, provides as follows:

"There shall be levied and collected a tax at the rate of one per centum (1%) of the gross receipts of every person, firm or corporation operating for profit any place of amusement, offering for profit any form of entertainment or maintaining for profit any facilities for sport or recreation, within this State, from the sale of admission tickets, cash admissions, charges, or fees for either viewing or participating in any amusement, entertainment, recreation or sport. Such tax shall apply, but shall not be limited, to admissions, charges or fees with respect to any show, athletic event, contest, game, theatre, moving-picture theatre, opera, race track, skating rink, merry-go-around, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, bowling alley, pool or billiard hall, swimming pool, tennis or badminton court and golf course. . . ."

The question which now presents itself is whether these services, that is swimming pools, golf courses, etc., in the municipal parks are set up by the City