

ARTICLE 78B.

RACING COMMISSION.

12A. Tax on pari-mutual wagers.

13. County fairs and agricultural associations; licenses and fees.

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Sec. 247 of art. 27 not repealed by this article. *Nolan v. State*, 157 Md. 332.

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Sec. 247 of art. 27 not repealed by this article. *Nolan v. State*, 157 Md. 332.

1933, ch. 324.

12A. In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland, (except bona fide) included County Fairs or Agricultural Exhibits, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within five days after the close of each meeting, a tax at the rate of 1% on the total amount of money wagered on all races during each and every meeting. The payment of said tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered each day during the preceding meeting. The Commission shall promptly pay all taxes collected under the provisions of this Section to the Treasurer of Maryland.

An. Code, 1924, sec. 13. 1920, ch. 273. 1935, ch. 255.

13. In addition to licensing racing for not exceeding one hundred days as hereinbefore provided, bona fide County Fairs or Agricultural Exhibits may be licensed by the Racing Commission to conduct racing during not more than five days each in any one year upon payment by the applicant of a license fee of Fifty Dollars a day for such meeting so authorized; the Agricultural and Mechanical Association of Washington County shall, however, be entitled to a license to conduct two meetings of five days each in any one year, with betting privileges. And the Cumberland Fair Association, Inc., shall be entitled to a license to conduct one meeting each year for a period of ten days, with betting privileges. No such license shall be granted unless the commission is satisfied that the main purpose of such fair or exhibition is the encouragement of agriculture and that the same constitutes a bona fide exhibit of that character. All license fees received under the provisions of this paragraph shall be paid to the Treasurer of the County in which such fair or exhibit may be held.