An. Code, 1924, sec. 71. 1912, sec. 58. 1904, sec. 58. 1890, ch. 91, sec. 54A. 1896, ch. 439.

72. When any person or corporation intends to sell at retail cigarettes made of tobacco in combination with any other substance or material, or covered, wrapped with or contained in any other material than tobacco, he, she or it shall apply to the clerk of the court who is empowered to issue traders' license.

Cited in construing Ch. 188, Acts of 1935. Buck Glass Co. *v.* Gordy, 170 Md. 689.

An. Code, 1924, sec. 72. 1912, sec. 59. 1904, sec. 59. 1890, ch. 91, sec. 54B. 1916, ch. 704, sec. 59. 1920, ch. 504, sec. 59. 1939, ch. 647.

73. Upon such application, the said Clerk shall demand and receive from said applicant the sum of twenty-five dollars before granting said license, and in all cases the said trader shall post the said license in a conspicuous place in his place of business; and in the event the sale of cigarettes is made through vending machines, the Clerk shall supply the licensee, in addition to the license herein mentioned, with a metal tag or stamp, to be affixed to the vending machines in accordance with regulations of the State Comptroller. The failure of any such person or corporation to procure said license, or to comply with said regulations issued by the State Comptroller, shall be a misdemeanor, and upon conviction such person or corporation shall be fined one hundred dollars.

Secs. 40-73 referred to in construing Secs. 24, 25, 27 and 28. Brown *v.* State, Daily Record, Dec. 13, 1939.

Tax on Admissions.

1936 (Sp. Sess.), ch. 10, sec. 73. 1937, ch. 231. 1937 (Sp. Sess.), ch. 11, sec. 73. 1939, ch. 277, sec. 73.

74. 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 any place of amusement within this State from the sale of admission tickets, cash admissions, charges or fees to any show, athletic event, contest, game, theatre, moving picture parlor, opera, race track, skating rink, merry-go-round, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, or other places of amusement, including admissions by season ticket or subscription. An equivalent tax shall likewise be levied and collected upon the gross receipts from any admission or cover charge for seats and tables, reserved or otherwise, at any restaurant, hotel, cafe, night club, cabaret, roof garden or similar place furnishing a floor show or similar entertainment. In cases where there is no charge for admission or cover charge to such place of entertainment, furnishing a floor show or similar entertainment, but a charge for admission is wholly or in part included in the price paid for refreshments, service or merchandise, an equivalent tax shall be levied and collected upon twenty per cent. of the gross receipts from refreshments, service and merchandise. A tax at the rate of one per centum (1%) shall likewise be collected on the gross receipts from the use of bowling alleys, pool and billiard tables, provided, however, that none of the foregoing taxes shall be levied or collected upon admissions to places of amusement if the proceeds are devoted exclusively to charitable, religious or educational purposes.

There is hereby levied and imposed an additional tax of five cents (5c) for each person admitted free or at reduced rates to any place of amusement subject to the taxes herein imposed, at a time when and under circumstances under which an admission charge is made to other persons, not in