

ment, offering for profit any form of entertainment or maintaining for profit any facilities for sports or recreation within the incorporated town or city levying the same. Any county, by resolution or ordinance of its Board of Commissioners shall have the power to levy a similar tax on the gross receipts received from the sale of admission tickets, cash admissions, charges, or fees for either viewing or participating in any amusement, entertainment, recreation or sport, received by 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 sports or recreation situated within the county levying the same but not situated within any incorporated town or city. All provisions and limitations relating to the tax on admissions contained in Sub-section (1) of this section shall apply to any additional tax imposed thereon by an incorporated town or city or by any county, as the case may be, with the exception of the rate of tax. Any additional tax imposed by an incorporated town or city or by any county under the provisions of this sub-section shall be collected by the Comptroller as provided in Section 74B.

The proper officials of an incorporated town or city or county shall notify the Comptroller at least sixty days in advance of the date on which additional taxes levied shall take effect; and all such additional taxes levied shall take effect at the beginning of a calendar month.

(3) No tax shall be levied or collected upon admissions or other charges devoted exclusively to charitable, religious or educational purposes, or upon the part of the proceeds from any entertainment or amusement which go to volunteer fire companies.

74B. Every person, firm or corporation operating any place of amusement offering any form of entertainment, or maintaining any facilities for sport or recreation, for profit as aforesaid, shall pay the taxes herein imposed or which may be imposed as authorized by Section 74 to the Comptroller on or before July 10, 1947, and on or before the tenth day of each month thereafter, under such regulations in regard thereto as the Comptroller may prescribe. But if, in any particular case, the Comptroller believes that the collection of such taxes will be jeopardized by delay, he shall, whether or not the time hereinabove prescribed for making returns and paying such taxes has expired, immediately make written demands upon such person, firm or corporation for the payment of such taxes whereupon the same shall become immediately due and payable.