

of the General Assembly, the same shall take effect from the date of its passage.

Approved April 16, 1947.

CHAPTER 480.

(House Bill 879)

AN ACT to add a new section to Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Revenue and Taxes", to be under a new sub-heading "Bowling", said new section to be known as Section 322A and to follow immediately after Section 322 of said Article, relating to the taxing of bowling in Carroll County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Revenue and Taxes", to be under a new sub-heading "Bowling", said new section to be known as Section 322A, to follow immediately after Section 322 of said Article, and to read as follows:

BOWLING

322A. (a) Every person or persons, association or corporation who shall operate within the boundaries of Carroll County any bowling alley, tenpin alley or duckpin alley shall for every game rolled or played therein pay to the County Commissioners of said county a tax of one cent (1¢). Said tax shall be paid on the first day of January and on the first day of July in every year, to cover in each instance the period embraced by the preceding six months, and it shall be the duty of said person or persons, association or corporation to keep an accurate record of the total number of games so rolled or played, the same to be kept on forms to be supplied for that purpose by and at the expense of the said County Commissioners.

(b) Any person or persons, association or corporation who shall fail, neglect or refuse to comply with any of the provisions of Sub-section (a) of this section shall be guilty of a misdemeanor and shall, upon conviction before any court of competent jurisdiction, be fined the sum of Two Hundred Fifty Dollars (\$250.00).