

for beverage purposes, on and after April 1st, 1936, to and including May 31st, 1937, an excise tax payable by the manufacturer thereof, in addition to all other license fees and taxes provided by law, at the rate of five cents (5c.) on each proof gallon of whiskey or other spirits distilled for beverage purposes in this State, and at a like rate upon all fractional parts of such proof gallon. Said tax shall be due and payable monthly, and every person liable for the tax shall on or before the tenth day of May, 1936, and on or before the tenth day of each calendar month thereafter, make a proper return to the Comptroller of the tax due for the preceding month and remit to the Comptroller the required tax. Provided, however, that any manufacturer or wholesaler selling or delivering any distilled spirits to retail dealers within the State of Maryland upon which the tax imposed by this sub-title has been paid, shall be entitled to credit therefor as against the tax due under Section 37 of this Article.

SEC. 2. *And be it further enacted*, That Section 73 of Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses", sub-title "Tax on Admissions", as said section was enacted by Chapter 10 of the Acts of the Special Session of 1936, be and it is hereby repealed and re-enacted with amendments, to read as follows:

TAX ON ADMISSIONS.

73. There shall be levied and collected from April 1, 1936 to May 31, 1937, 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 or other place of amusement, including admission 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 a like rate shall likewise be collected on the gross receipts from the use of bowling alleys, pool and billiard tables.