

On and after April 1, 1936, to and including May 31, 1937, 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 excess of fifty cents (50c); and a tax of ten cents (10c) when the price charged to such other persons is in excess of fifty cents (50c) but not in excess of one dollar (\$1.00); and a tax of fifteen cents (15c) when the price charged to such other persons is in excess of one dollar (\$1.00).

Every person, firm or corporation operating any place of amusement or entertainment as aforesaid shall pay the taxes herein imposed to the Comptroller on or before May 10, 1936, and on or before the tenth day of each month thereafter, under such rules and regulations in regard thereto as the Comptroller may prescribe. Any person, firm, or corporation failing to pay the tax as aforesaid, or to comply with said regulations, shall be guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of five hundred dollars (\$500.00) or imprisonment for not more than sixty days, or both fine and imprisonment, in the discretion of the Court. The Comptroller shall pay all sums collected hereunder into the State Fund for Aid to the Needy, to be disbursed therefrom in the manner and for the purposes prescribed by law.

SEC. 3. *And be it further enacted*, That Section 212 of Article 81 of the Annotated Code of Maryland (1935 Supplement), as enacted by Chapter 10 of the Acts of the Special Session of 1936, title "Revenue and Taxes", sub-title "Tax on Toilet Articles and Cosmetics", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

212. There shall be levied and collected on all toilet articles and cosmetics sold at retail within the State of Maryland, a tax at the rate of 10% of the retail price thereof for the period from April 1, 1936, to May 31, 1937. Every person, firm or corporation selling any such articles or preparations within the State of Maryland, shall pay the tax hereby levied to the Comptroller, at the end of each calendar month. The Comptroller is hereby authorized to make such rules and regulations in regard to the collection of the tax as may be requisite, and in his discretion may provide for the issuance of stamps, scrip or otherwise, to evidence the payment of said tax. Every person, firm or corporation failing to pay said tax or to comply with the rules and regulations adopted by the Comptroller shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine of \$500.00, or imprisonment for not more than sixty days, or both fine and