

title "Licenses", sub-title "Tax on Admissions", as said section was amended by Chapter 231 of the Acts of the Regular Session of 1937, be and it is hereby repealed and re-enacted, with amendments, to read as follows: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 1st, 1936, to September 30th, 1939, 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 for 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 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 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.

On and after April 1st, 1936, to and including September 30th, 1939, 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). Provided, however, that no tax shall be collected in the case of school children or orphans who are admitted free to a place of amusement, in connection with any picnic or group entertainment held under school, orphanage or church auspices.

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 July 10th,