

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, provided, however, that none of the foregoing taxes shall be levied or collected upon admissions to places of amusement if the proceeds are devoted exclusively to charitable, religious or educational purposes.

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 person 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 10, 1937, 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.

SEC. 5. *And be it further enacted*, That Section 212 of Article 81 of the Annotated Code of Maryland (1935 Supplement) Title "Revenue and Taxes", sub-title "Tax on Toilet Articles and Cosmetics", as the same was enacted by Chapter 11 of the Acts of the Special Session of 1937, be, and the same is hereby repealed.

SEC. 6. *And be it further enacted*, That Sections 213 and 214 of Article 81 of the Annotated Code of Maryland (1935