

five new sections be and the same hereby are added to said Article, said new sections to be known as Sections 74, 74A, 74B, 74C and 74D, to follow immediately after said sub-title, and to read as follows:

74. There shall be levied and collected a tax at the rate of one per centum (1%) of the gross receipts of every person, firm or corporation operating for profit any place of amusement, offering for profit any form of entertainment or maintaining for profit any facilities for sport or recreation, within this State, from the sale of admission tickets, cash admissions, charges, or fees for either viewing or participating in any amusement, entertainment, recreation or sport. Such tax shall apply, but shall not be limited, to admissions, charges or fees with respect to any show, athletic event, contest, game, theatre, moving-picture theatre, opera, race track, skating rink, merry-go-round, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, bowling alley, pool or billiard hall, swimming pool, tennis or badminton court and golf course. The gross receipts taxable as above provided shall include, but shall not be limited to, (a) admissions by season ticket or subscription, (b) charges made within an enclosure in addition to the initial charge for admission to such enclosure, (c) charges for the use of sporting or recreational facilities or equipment and (d) 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 music or a floor show or similar entertainment. In cases where there is no charge for admission or cover charge to such place of entertainment, furnishing music or 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 the gross receipts from refreshments, service and merchandise.

No tax shall be levied or collected upon admissions or other charges devoted exclusively to charitable, religious or educational purposes.

On and after October 1, 1941, all the aforesaid taxes shall be paid at the rate of one-half of the one per centum.

74A. There is hereby levied and imposed an additional tax of five cents (5¢) for each person admitted free or at reduced rates to any place of amusement, entertainment, recreation or sport subject to the taxes imposed by this sub-title, at a time when and under circumstances under which an admission charge is made to other persons, not in excess of fifty cents (50¢); and a tax of ten cents (10¢) when the price charged to such other persons is in excess of fifty cents (50¢) but not