

statement relative to the discount to be allowed and the interest to be charged on all tax bills. It shall be the duty of the said Treasurer to prepare and send by mail to each taxpayer a tax bill for each separate parcel of real estate assessed against said taxpayer, a separate tax bill for taxes levied and assessed against motor vehicles and a separate tax bill for taxes levied against all other personal property.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved March 11, 1943.

CHAPTER 64.

(House Bill 154)

AN ACT to repeal and re-enact with amendments Section 74A of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Tax on Admissions", as said section was enacted by Chapter 823 of the Acts of 1941, exempting from the tax on admissions for a certain period persons in the uniform of the Armed Forces of the United States who are admitted free or at reduced rates to places of amusement, entertainment, recreation or sport.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 74A of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses," sub-title "Tax on Admissions," as said section was enacted by Chapter 823 of the Acts of 1941, be and it is hereby repealed and re-enacted with amendments, to read as follows:

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 in excess of one dollar (\$1.00); and a tax of fifteen cents (15¢) 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 any such place in connection with any picnic or