

ADMISSIONS AND AMUSEMENT TAX

338. There shall be levied, collected and paid a tax at the rate of one-half of one per centum ($1\frac{1}{2}\%$) of the gross receipts of every person, firm or corporation derived from the amounts charged for (1) admission to any place, whether such admission be by single ticket, season ticket or subscription, (2) admission within an enclosure in addition to the initial charge for admission to such enclosure, (3) the use of sporting or recreation facilities or equipment, and (4) admission, cover charge for seats or tables, refreshment, service or merchandise at any roof garden, cabaret or other similar place where there is furnished a public performance when payment of such amounts entitles the patron thereof to be present during any portion of such performance. The term "roof garden or other similar place" shall include any room in any hotel, restaurant, hall or other public place where music or dancing privileges or other entertainment, except mechanical music, radio or television, alone, and where no dancing is permitted, are afforded the patrons in connection with the serving or selling of food, refreshment or merchandise.

339. (a) Any county shall be authorized by resolution to levy a tax on the gross receipts of every person, firm or corporation obtained from sources within said county but not within any incorporated city or town thereof, derived from the amounts charged for admission or refreshment, service and merchandise to the same extent and in the same manner as that levied by the State under the provisions of the preceding section; and any incorporated city or town shall be authorized, by ordinance or resolution, to levy a tax on the gross receipts of every person, firm or corporation obtained from sources within said city or town derived from the amounts charged for admission or refreshment, service and merchandise to the same extent and in the same manner as that levied by the State under the provisions of the preceding section; provided, however, that the rate of tax which may be levied by any county or incorporated city or town need not be the same as that imposed by the State.

(b) The tax authorized to be levied by the provisions of this section shall be collected by the Comptroller and paid in the same manner as the tax levied by the State.

(c) The proper officials of an incorporated city or town or county shall notify the Comptroller at least sixty (60) days in advance of the date on which the taxes authorized to be levied by the provisions of this Section shall take