

effect, and all such taxes shall take effect at the beginning of a calendar month.

340. There shall be levied, collected and paid an additional tax of five cents (5c) for each person provided with an admission without charge or at reduced rates whenever a charge for admission is made to any other person not in excess of fifty cents (50c); and a tax of ten cents (10c) whenever a charge for admission 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) whenever a charge for admission to such other person is in excess of One Dollar (\$1.00).

341. (a) No tax shall be levied or collected upon the gross receipts derived from the amounts charged for admissions or refreshment, service and merchandise when such gross receipts are devoted exclusively to charitable, religious or educational purposes or inure exclusively to the benefit of a volunteer fire company.

(b) No tax shall be levied or collected for admission, without charge, for orphans or school children to any picnic or other group entertainment conducted under the auspices of any school, orphanage or church. For the duration of World War II and six months thereafter, no tax shall be levied or collected for admission, without charge or at reduced rates, of military personnel in the uniform of the United States.

(c) The Comptroller shall be authorized to make rules and regulations necessary to carry out the exemptions provided for in this Section and to define any terms as used in this Section.

342. (a) On or before July 10, 1949, and on or before the tenth day of each month thereafter, every person, firm or corporation subject to the taxes imposed by this subtitle shall make a return to the Comptroller. The Comptroller may permit or require such returns to be made for other periods and upon such other dates as he may by regulation specify.

(b) The form of returns required to be filed by this Section shall be prescribed by the Comptroller, and shall contain such information as he may deem necessary for the proper administration of the taxes.

(c) At the time of filing a return, every person, firm or corporation shall pay to the Comptroller the taxes imposed by this sub-title.