

more than Five Thousand Dollars (\$5,000.00) or by sentence to jail for not more than six months, or by sentence to both fine and imprisonment, in the judgment of the Court. False swearing on the part of any witnesses shall be deemed perjury and shall be punished as such.

14. (a) In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland, except bona fide county fairs or agricultural exhibits, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within five days after the close of each meeting, a tax *at the rate of* [four] *five* per cent [4%] (5%) on the total amount of money wagered on all races during each and every meeting. The payment of said tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered each day during the [preceding] meeting *to which such report is applicable*. The Commission shall promptly pay all taxes collected under the provisions of this section to the Comptroller.

(b) In addition to the license fee, the tax on wagers and other taxes imposed by law, every person, firm, association or corporation licensed under Section [8] 7 of this Article shall, within five days after the close of each meeting, pay to the Maryland Racing Commission for the use of the State, one-half of the breakage computed to the ten cents (10¢). The payment of said breakage shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the total amount of breakage received at said meeting. The Commission shall promptly pay the one-half of the breakage received by it under the provisions of this section to the Comptroller, as provided in Section 19 of this Article.

(c) Every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland under the provisions of Section [8] 7 of this Article, shall in addition to the other taxes and fees imposed under the provisions of said Article, pay annually to the Maryland State Fair Board the sum of [Four] *Twelve* Thousand Dollars [(\$4,000.00)] (*\$12,000.00*), and to the Maryland Horse Breeders' Association the sum of [Two] *Three* Thousand Dollars [\$2,000.00)] (*\$3,000.00*).

15. (a) In addition to licensing racing, as hereinbefore provided, the Racing Commission is authorized to issue licenses to the following organizations: Agricultural and Mechanical Association of Washington County, Cumberland Fair Association, Inc., [Pocomoke Agricultural Fair Association, Inc.,] Harford County Fair Association, Inc., Southern Maryland Agricultural Fair Association of Prince George's County, and the Maryland State Fair and Agricultural Society, Incorporated. Such licenses shall permit the holders to conduct a race meeting or meetings with betting privileges, not to exceed [ten] *twelve* days for any one organization in any calendar year, provided such meetings are held in connection with or for the benefit of bona fide County Fairs or Agricultural Exhibitions and are held in compliance with all the provisions of this Article.

(b) The Racing Commission may at any time or times of emergency in its discretion, authorize any organization or association licensed under this section to transfer its race meet or meetings