

CHAPTER 729

(Senate Bill 661)

AN ACT to repeal and re-enact, with amendments, Section 403(a) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Admissions and Amusement Tax"; to include in the tax authorization of CERTAIN counties and incorporate towns the authority to levy a tax on the gross receipts from amounts charged for the use of sporting or recreation facilities or equipment.

SECTION 1. *Be it enacted by the General Assembly of Maryland.* That Section 403 (a) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Admissions and Amusement Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

403.

(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, *use of sporting or recreation facilities or equipment*, service and merchandise to the same extent and in the same manner as that levied by the State under the provisions of Section 402; 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, *use of sporting or recreation facilities or equipment*, service and merchandise to the same extent and in the same manner as that levied by the State under the provisions of Section 402; 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. PROVIDED, HOWEVER, THAT THIS SUB-SECTION SHALL NOT BE APPLICABLE IN FREDERICK, MONTGOMERY, CALVERT, ALLEGANY, WORCESTER, OR WASHINGTON, WICOMICO, SOMERSET, OR DORCHESTER COUNTIES OR TO ANY MUNICIPALITIES LOCATED IN SAID COUNTIES.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

CHAPTER 730

(Senate Bill 665)

AN ACT to repeal and re-enact, with amendments, Section 191 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", sub-title "Sanitary Districts",