

provided by Section 200 of this Article; provided, however, that any person charged with selling or furnishing any alcoholic beverages to a minor under twenty-one years of age shall not be found guilty of a violation of this subsection, if such person establishes to the satisfaction of the jury or the court sitting as a jury, that he used due caution to establish that such minor under twenty-one years of age was not, in fact, a minor under twenty-one years of age. If any person shall be found not guilty, or placed on probation without a verdict, of any alleged violation of this subsection, such finding shall operate as a complete bar to any proceeding by any alcoholic beverage law enforcement or licensing authorities on account of such alleged violation, provided that the person inducing the sale in question shall have been found guilty by a court or trial magistrate under one of the sections of Article 27 of the Annotated Code of Maryland numbered 400 to 403, both inclusive.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1966.

Approved April 29, 1966.

CHAPTER 312
(House Bill 1135)

AN ACT to repeal and re-enact, with amendments, Section 402 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to provide that bowling alleys and lanes shall be exempted from the admissions and amusement taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 402 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

402.

There shall be levied, collected and paid a tax at the rate of one-half of one per centum ($\frac{1}{2}\%$) 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