

or selling of food, refreshment or merchandise. *It is further provided that this section shall not apply to bowling alleys or lanes.*

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

Approved April 29, 1966.

CHAPTER 313
(House Bill 1145)

AN ACT to repeal and re-enact, with amendments, Section 403(a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," adding Baltimore City and Baltimore County to the exceptions under the laws providing for additional admissions and amusement tax by certain local governments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 401(a) 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(1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

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 subsection shall not be applicable in *Baltimore*, Frederick, Montgomery, Calvert, Allegany, Worcester, Washington, Wicomico, Somerset or Dorchester counties or to any municipalities located in said counties; *and this subsection is not applicable to the Mayor and City Council of Baltimore.*

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

Approved April 29, 1966.
