

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1967.

Approved April 21, 1967.

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CHAPTER 579

(House Bill 218)

AN ACT to repeal and re-enact, with amendments, Section 405(a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," amending the law relating to exemptions from the admissions and amusement tax to remove the requirement that certain organizations be chartered by Congress to qualify for exemption.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 405(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(1965 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

405.

(a) No tax shall be levied or collected upon the gross receipts derived from the amounts charged for admissions or refreshments, 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 or a nonprofit rescue squad, or to service, fraternal or veterans' organizations, [whose charters have been granted by the Congress of the United States] nor when such gross receipts inure to the benefit of any agricultural fair, provided no part of the net earnings thereof inure to the benefit of any stockholders or member of the association conducting the same and provided the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fair.‡

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1967.

Approved April 21, 1967.

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CHAPTER 580

(House Bill 264)

AN ACT to add new Section 87(f) to Article 66½ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," subtitle "Administration—Registration—Titling," to follow immediately after Section 87(e) thereof, to exempt from the motor vehicle