

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 PERMITTED, ARE AFFORDED THE PATRONS IN CONNECTION WITH THE SERVING OR SELLING OF FOOD, REFRESHMENT OR MERCHANDISE. IT IS FURTHER PROVIDED THAT THIS SECTION SHALL NOT APPLY TO BOWLING ALLEYS OR LANES.

410.

(A) DISTRIBUTION—OUT OF THE PROCEEDS OF THE TAXES COLLECTED UNDER THIS SUBTITLE, THE COMPTROLLER SHALL FIRST DEDUCT AND RETAIN AND PLACE IN THE GENERAL FUND OF THE STATE OF MARYLAND EIGHT-NINTHS OF THE PROCEEDS DERIVED FROM TAXES UNDER SECTION 402, EXCEPT THAT IN THE EVENT CHAPTER ..... OF THE ACTS OF 1969 (HOUSE BILL 204) IS ENACTED FOUR-NINTHS OF THE PROCEEDS SHALL BE PLACED IN THE GENERAL FUND OF THE STATE OF MARYLAND. THE COMPTROLLER SHALL THEN DEDUCT THE AMOUNT EXPENDED BY THE ADMISSION TAX DIVISION TO DEFRAY THE COST OF ADMINISTRATION AND COLLECTION OF THE ADMISSION AND AMUSEMENT TAX COLLECTED UNDER THIS SUBTITLE. THE BALANCE OF THE PROCEEDS DERIVED UNDER SECTION 402, THEN REMAINING, SHALL BE DISTRIBUTED IN ACCORDANCE WITH THE PROVISIONS OF SECTION 410(B) HEREUNDER.

SEC. 3. AND BE IT FURTHER ENACTED, THAT IF ANY PROVISION OF THIS ACT OR THE APPLICATION THEREOF TO ANY PERSON OR CIRCUMSTANCE IS HELD INVALID FOR ANY REASON, SUCH INVALIDITY SHALL NOT AFFECT THE OTHER PROVISIONS OR ANY OTHER APPLICATION OF THIS ACT WHICH CAN BE GIVEN EFFECT WITHOUT THE INVALID PROVISIONS OR APPLICATION, AND TO THIS END, ALL THE PROVISIONS OF THIS ACT ARE HEREBY DECLARED TO BE SEVERABLE.

SEC. 4. AND BE IT FURTHER ENACTED, THAT THE STATE COMPTROLLER IS AUTHORIZED TO ADOPT REGULATIONS