

CHAPTER 5

(House Bill 1)

AN ACT to repeal and re-enact, with amendments Sections 402 and 410 (a) of Article 81 of the Annotated Code of Maryland (1957 Edition, 1965 Replacement Volume and 1969 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to decrease the rate of the Maryland Admissions and Amusement Tax with respect to certain gross receipts and to provide for the distribution of the proceeds of the Admissions and Amusement taxes collected under Section 402 of Article 81 of the Annotated Code of Maryland (1957 Edition, 1965 Replacement Volume and 1969 Supplement).

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 402 and 410(a) of Article 81 of the Annotated Code of Maryland (1957 Edition, 1965 Replacement Volume and 1969 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and they are hereby repealed and re-enacted, with amendments, to read as follows: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 four and one-half per centum (4½%) 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 RECREATIONAL FACILITIES OR EQUIPMENT EXCEPT FOR RENTAL OF SPORTING OR RECREATIONAL EQUIPMENT [.]~~ *There shall be levied, collected and paid a tax at the rate of one-half of one percentum (½%) of the gross receipts of every person, firm or corporation derived from the amounts charged for* ~~[(3)] (1) the use of sporting or recreation facilities or equipment~~ *THE RENTAL OF SPORTING OR RECREATIONAL EQUIPMENT, and* ~~[(4)]~~ *(2) 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 or selling of food, refreshment or merchandise. It is further provided that this section shall not apply to bowling alleys or lanes.*

410.

(a) Out of the proceeds of the taxes collected under this subtitle, *at the rate of four and one-half percentum (4½%),* 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 §402 ~~[~~, except that in the event Chapter of the Acts of