

ment Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to exempt from the state and local admissions and amusement tax the gross receipts of non-profit cultural organizations, which receive direct appropriations of State funds under Article 41, Section 404 (b), through the Maryland Arts Council, derived from admissions to concerts and theatrical events, whether by single ticket, season ticket or subscription.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 405 (a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*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. *Gross receipts of non-profit cultural organizations, which receive direct appropriations of State funds under Article 41, Section 404 (b) of this Code, through the Maryland Arts Council, derived from admissions to concerts and theatrical events, whether by a single ticket, season ticket or subscription, shall be exempt under this subsection from both the state and local tax.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1970.*

Approved April 28, 1970

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CHAPTER 442  
(Senate Bill 359)

AN ACT to authorize the creation of a State debt in the aggregate amount of One Million Two Hundred and Fifty Thousand Dollars (\$1,250,000.), the proceeds thereof, to be used for the purpose of ~~aiding in the renovation and equipping of~~ RENOVATING AND EQUIPPING a structure on the campus of the University of Baltimore, in Baltimore City, for use as an academic building ~~and for doing all things necessary and proper in connection with said work~~; subject to the requirement that on or before January 1, 1972, the University of Baltimore shall have obtained from other sources at least an equal and matching sum for the same purposes, exclusive of any Federal funds that are or may become