

## CHAPTER 613

(House Bill 858)

AN ACT to repeal and re-enact, with amendments, Section 402 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," to exempt wrestling matches and boxing matches from admission and amusement tax. MENT VOLUME AS AMENDED BY CHAPTER 5 OF THE ACTS OF THE SPECIAL SESSION, (DECEMBER 16, 1969), TITLE "REVENUE AND TAXES," SUBTITLE "ADMISSIONS AND AMUSEMENT TAX," TO REDUCE THE ADMISSIONS AND AMUSEMENT TAX APPLICABLE TO WRESTLING MATCHES AND BOXING MATCHES.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 402 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle (1969 REPLACEMENT VOLUME AS AMENDED BY CHAPTER 5 OF THE ACTS OF THE SPECIAL SESSION (DECEMBER 16, 1969), TITLE "REVENUE AND TAXES," SUBTITLE "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments to read as follows: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 recreation facilities or equipment, and (4) admission, cover charge for seats or tables, refresh-~~CLOSURE, (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 (1) THE RENTAL OF SPORTING OR RECREATIONAL EQUIPMENT; (2) ADMISSION TO WRESTLING MATCHES OR BOXING MATCHES; AND (3) 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 con-