

SUBJECTS COVERED BY THIS ACT, SUCH PROVISION IS HEREBY REPEALED TO THE EXTENT OF SUCH GRANT OF AUTHORITY FROM AND AFTER JULY 1, 1971 AND NO COUNTY, MUNICIPAL CORPORATION OR OTHER SUBDIVISION SHALL THEREAFTER HAVE THE POWER TO ENACT LEGISLATION ON SUCH SUBJECTS.

SEC. 11-13. *And be it further enacted,* That if any part of this Act, or any section or part of any section thereof, shall be held to be unconstitutional or invalid for any reason, such unconstitutionality or invalidity shall not affect the remaining parts of this Act, or any section or part of any section hereof, the General Assembly hereby declaring that it would have passed the remaining parts of this Act, or sections or parts of sections hereof, if such unconstitutionality or invalidity had been known; and to this end, all parts, sections, and parts of sections of this Act are declared to be severable.

SEC. 12-14. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 24, 1971.

CHAPTER 650
(Senate Bill 269)

AN ACT to repeal and re-enact, with amendments, Section 405 (a) of Article 81 of the Annotated Code of Maryland (1970 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," amending the law concerning exemptions from the admissions and amusement tax in order to provide that the gross receipts of nonprofit cultural organizations which receive certain grants through or from the Maryland Arts Council shall be exempt from the State and local admissions and amusement tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 405 (a) of Article 81 of the Annotated Code of Maryland (1970 Supplement), title "Revenue and Taxes," subtitle "Admissions and Amusement Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows: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) Admission, etc., for charitable, etc., purposes.—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