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 grants through or from the Maryland Arts Council or 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, 1971.

Approved May 24, 1971.

CHAPTER 651 (Senate Bill 272)

AN ACT to repeal and re-enact, with amendments, Section 29 (a) of ADD NEW SECTION 29 (A-1) TO Article 96A of the Annotated Code of Maryland (1970 Supplement), title "Water Resources," subtitle "Pollution Abatement," TO IMMEDIATELY FOLLOW SECTION 29 (A) THEREOF AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 29 (B) OF SAID ARTICLE, TITLE AND SUBTITLE OF SAID CODE to prohibit failure to report oil discharges into the waters of the State and the leaving of the scene of the discharge. FAILURE TO REMAIN AVAILABLE AND TO PROVIDE A PENALTY FOR VIOLATION OF THIS ACT.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 29 (a) ef (A-1) BE AND HEREBY IS ADDED TO Article 96A of the Annotated Code of Maryland (1970 Supplement), title "Water Resources," subtitle "Pollution Abatement," TO FOLLOW IMMEDIATELY AFTER SECTION 29 (A) THEREOF AND THAT SECTION 29 (B) OF SAID ARTICLE, TITLE AND SUBTITLE OF SAID CODE be and it is hereby repealed and re-enacted, with amendments, to read as follows:

29. (A-1)

(a) Except in ease of emergency imperiling life or property, or unavoidable accident, collision, or stranding, it shall be unlawful for any person to discharge or permit the discharge of oil in any manner into or upon the waters within the jurisdiction of the State of Maryland from any vessel, ship or boat of any kind.

No person discharging or permitting the discharge of oil into or upon the waters of the State, regardless of cause, shall knowingly fail to report the incident immediately to the appropriate Federal or State officials nor shall be leave the scene of the discharge until the appropriate officials have responded to the report.